

Arizona Department of Education
Exceptional Student Services
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SPECIAL EDUCATION COST STUDY

Submitted in Compliance With

ARS §15-236.A

March 2002

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Special Education Cost Study
Fiscal Year 2000-2001

Executive Summary

Purpose and Objective

Arizona Revised Statutes, Title 15, Section 236 requires that “the department of education shall by December 1, 1981 and every two years thereafter complete a cost study of special education programs. Such study shall include, but is not limited to, the costs of providing education programs to students prescribed by § 15-761.”

The 2001, 1999 and 1997 Special Education Cost Studies were conducted by Heinfeld & Meech, P.C., an independent certified public accounting firm under contract with the Arizona Department of Education (ADE). The studies were based on a compilation of data. The 2001 Cost Study is presented in the accompanying schedules. The compilation is in the format of schedules of information that represent the participating public school districts, Arizona State Schools for the Deaf and the Blind, and private residential treatment facilities.

The two main objectives of the Special Education Cost Study are:

- To identify additional costs related to state and locally funded special education services at selected public school districts, state operated schools and private residential treatment facilities; and
- To provide additional schedules and information which may aid in explaining and interpreting the results.

According to ARS § 15-761.30, special education is defined as “...the adjustment of the environmental factors, modification of the course of study and adaptation of teaching methods, material and techniques to provide educationally for those children who are gifted or disabled to such an extent that they need special education in order to receive educational benefit.”

Additionally, to the extent appropriate, each district is required to educate children with disabilities in regular education classes. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment shall occur only if, and to the extent that, the nature or severity of the disability prohibits satisfactory accomplishment of education in regular classes, even with the use of supplementary aids and services (see ARS § 15-764.A.3).

In summary, special education services includes accommodations and/or modifications of instructional methods and materials designed to enable a child with a disability to receive educational benefit. Each child shall be ensured access to the general curriculum so that the child can meet the state’s academic standards.

The 2001 Special Education Cost Study participants are essentially the same as those represented in the 1999 and 1997 Special Education Cost Studies. Data collection and summary processes are also represented in the same format as presented in the 1999 and 1997 Special Education Cost Studies. Thus the 1997, 1999 and 2001 studies can be considered comparable with respect to participant representation, methodology, and data presentation.

Public School Cost Study

Fourteen public school districts representing approximately 34 percent of the state's special education population were selected for cost study participation. The sample of students with disabilities is representative of the state's population of school-aged students with disabilities receiving special education and related services.

The objective of the study was to determine the per student additional cost expended from state and local funds for special education and related services by statutory disability categories and for gifted education services.

Additional costs are those costs incurred by school districts in the provision of special education and related services to children with disabilities that are above the cost of providing regular education. These costs would not be incurred if the students were not classified as disabled or gifted.

The study did not allocate administrative and operational expenses from regular education programs of the Maintenance and Operation Fund. These costs are not considered additional, because they would be incurred regardless of the disability enrollment.

Since the Cost Study is designed to review state and local funding, federal expenditures were excluded from the cost per student category to provide comparability to the state aid formula funding.

Capital outlay costs are reported in separate funds and are not reported as additional or excess costs.

Results

Complete results of the public school study are presented on pages 14 through 56. Comparison of per student costs to support levels can be found on page 32 for grades K-12 and page 51 for Preschool.

Using the FY 2001 costs per student, a projection of unfunded special education costs for FY 2002 was calculated. The FY 2002 estimated unfunded costs are illustrated on the table below. This table does not reflect the categories that are projected to receive funds in excess of anticipated costs, nor does it include the student counts associated with those

categories. See Estimated Unfunded Special Education Costs, Public Schools - Grades K-12 and Preschool on pages viii and ix for complete details.

<u>Grade Span</u>	<u>Unduplicated Student Count (2001 ADM)</u>	<u>FY 2002 Projected Unfunded Cost</u>
K-12	81,554.975	\$11,282,810
Preschool	2,752.125	14,696,976
Total	<u>84,307.100</u>	<u>\$25,979,786</u>

Note that preschool and kindergarten students are counted as one-half of the actual student count for calculating Average Daily Membership (ADM). The per student costs and student/teacher ratios stated in this report are based on this one-half ADM in order to achieve comparability to state funding levels. Also important to note is that the preschool disability categories of Speech/Language Delay and Moderate Delay do not have assigned group B weights. This accounts for the high FY 2002 projected total unfunded amount on page ix (see explanation of weights in footnote ** on page ix, Estimated Unfunded Special Education Costs, Public Schools - Preschool).

Although many group B weights have increased since the 1999 school year there still exists a gap between state and local funding and school district expenditures for special education and related services. As shown in the table above, data collected for the 2001 school year projects an estimated unfunded amount of \$26 million for FY 2002.

POLICY ISSUES TO CONSIDER

As indicated in the Arizona Department of Education's (ADE) response to the Strategic Program Area Review, the focus of the Special Education Cost Study, historically, have been on the funding needs of the "Group B" weighted disability categories. By doing so, we see a substantially incomplete picture of the funding needs for all of the children with disabilities who receive special education services in our public education agencies. The "Group B" weighted categories comprise approximately twelve percent of the total special education population in any given year.

In addition to the "Group B" weighted disability categories we need to expand the scope of the Cost Study to include all "Group A" categories. We must determine the actual costs associated with the delivery of services to all "Group A" categories and the extent to which the "Group A" funding level is sufficient to fund the provision of Special Education and other "Group A" specified services/programs. We need to see the big picture instead of isolated segments.

In accordance with the Individuals with Disabilities Education Act of 1997 (IDEA'97) the funding system a state utilizes must ensure "placement neutral funding". There are four "Group B" categories (Orthopedically Impaired, Multiply Disabled, Autistic, and Severely Mentally Retarded) that further differentiate weights based upon whether the students are placed in a "resource" versus "self-contained" program. This may give the

impression to some people that this part of the current funding system is not placement neutral.

Just prior to the previous legislative general session, the ADE recommended to the Joint Legislative Committee on Special Education Funding and Regulations that these differentiated weights be eliminated and that there be a blended weight established.

State Operated School Special Education Cost Study

The Arizona State Schools for the Deaf and the Blind (ASDB) was the sole participant in this part of the Cost Study. Institutional voucher reimbursement for state institutional placement was established by the Legislature (ARS § 15-201).

Methodology

Four major functions or services provided by ASDB were identified as cost centers for this study. The four functions were:

1. Special Education. Activities necessary to implement instruction and related services for school-aged students with disabilities during the regular school year and extended school year, as needed. Special Education was segregated in the following functions:
 - A. Administration and Operation. Generally, this includes the types of costs that are similar to costs charged by public schools.
 - B. Instruction and Support. Support activities dealing with specific teachers or students were classified under the "Instruction" cost center, whereas support activities benefiting special education on an agency-wide basis were allocated to "Administration and Operations." When the agency provided services to more than one category of children with disabilities, the costs were allocated to the categories based upon the agency's allocation of these costs, if determined to be reasonable by the auditor, or based upon the ratios of students for each category.
 - C. Extended School Year (ESY). Activities concerned with providing special education and related services to supplement the school year for those students for whom such a program is necessary as described in ARS § 15-881.
2. Student Transportation. Activities involved in physically moving special education students from an off-campus residence to the school and back to the residence.
3. Other. Includes costs charged to residential, social services, student activities, and any federally funded expenditures.

4. Agency Administration. Activities concerned with the establishment and enforcement of policies related to the management of the whole and the general operation and maintenance of the physical facilities. Any such costs directly chargeable to special education were charged to "Administration and Operations."

Note: Items 2, 3 and 4 above were **not** included in the calculation of per pupil special education costs.

Results

Complete results can be found on pages 64 through 70. A comparison of cost per student to voucher funding is presented on page 70.

ASDB incurred over \$32.9 million in costs, of which approximately \$24.2 million was for special education nonfederal costs and approximately \$8.7 million for related services. The overall per student cost from state funding for special education was \$25,187 compared to \$26,264 for the fiscal year 1999 cost study.

The projected FY 2002 statewide total special education cost for ASDB is summarized in the following table of per pupil amounts (see Estimated Cost Not Funded By Voucher Payments, Arizona State Schools for the Deaf and the Blind on page x for details):

Arizona State Schools for the Deaf and the Blind

Unduplicated Student Count <u>(2001 ADM)</u>	FY 2002 Projected Total Not <u>Funded By Voucher</u>
562	\$4,525,710

It is important to note that ASDB receives an appropriation for education services in addition to the amounts reimbursed by institutional vouchers. The extent to which the additional appropriation reduces the unfunded voucher amount has not been calculated in this study.

Private Residential Treatment Facility Special Education Cost Study

Four residential treatment facilities representing forty-seven percent of the residential education voucher student population were selected for participation in the Cost Study. The residential education voucher fund (ARS § 15-1181) provides funding for educational services for students placed by a state agency into residential treatment facilities. Under this funding provision, the residential treatment facility is reimbursed for both special education services and nonspecial education services.

Additional costs are those excess expenditures funded by the state and other sources (i.e., donations and private placement revenue) that are incurred by the residential treatment facilities to provide basic academic and special education services to their

students. Included are only those educational costs that are beyond the treatment costs of these students and those costs that would not be incurred by the agency in the absence of the educational programs.

The study did not allocate agency-wide administrative and operational expenses to education since many of these costs would be incurred by the agencies, regardless of operating an educational program. The study, however, did include variable administrative expenditures and those costs directly attributable to the educational program when a school operating independently of the agency would require the service.

The study did not include educational costs that were beyond the legislative intent of the residential education voucher funding. These exclusions included expenditures for vocational education, summer school (other than ESY), and GED instruction. Also not included were expenditures funded by federal grants.

Results

Complete results can be found on pages 79 through 84. A comparison of the cost per student to voucher funding is presented on page 84. The projected FY 2002 statewide total education cost not funded by voucher payment is:

Private Residential Treatment Facilities

Unduplicated Student Count <u>(2001 ADM)</u>	FY 2002 Projected Total Not Funded By Voucher
173.380	\$483,525

See Estimated Cost Not Funded By Voucher Payments - Statewide, Residential Treatment Centers on page xi for details.

Summary Tables

**ESTIMATED UNFUNDED SPECIAL EDUCATION COSTS
PUBLIC SCHOOLS - GRADES K-12**

Fiscal Year 2001

Category	Statewide Unduplicated Student Count	2001 Funding Level			2002 Funding Level		
		Unfunded Cost Per Pupil*	Total Amount Unfunded***	Estimated	Projected Unfunded Cost Per Pupil**	Total Amount Unfunded***	
ESY COSTS OF GROUP A RESOURCE AND SELF-CONTAINED							
GROUP B RESOURCE	77,101.250	\$ 7	\$ 539,709	\$ 7	\$ 7	\$ 539,709	
Hearing Impairment	667,600	736	491,354	(3,377)	(2,254,485)		
Visual Impairment	351,000	38	13,338	(213)	(74,763)		
Orthopedic Impairment	506,875	65	32,947	1,739	881,456		
Moderate Mental Retardation	135,400	1,885	255,229	1,121	151,783		
Multiple Disabilities (MD)	237,075	(3,515)	(833,319)	(8,665)	(2,054,255)		
Autism	293,175	(387)	(97,979)	(5,537)	(1,401,830)		
Severe Mental Retardation	19,250	(3,204)	(61,677)	(8,354)	(160,815)		
MD - Severe Sensory Impairment	85,000	(4,034)	(347,140)	(5,861)	(498,185)		
GROUP B SELF-CONTAINED							
ED - Separate Facility, Private School	1,044,550	4,948	5,168,433	3,259	3,404,188		
Hearing Impairment	844,550	8,219	6,941,356	4,106	3,467,722		
Visual Impairment	180,325	3,423	617,252	3,172	571,991		
Orthopedic Impairment	573,100	1,745	1,000,060	1,546	886,013		
Moderate Mental Retardation	1,639,250	(1,663)	(2,726,073)	(2,427)	(3,978,460)		
Multiple Disabilities (MD)	846,650	101	85,512	(2,438)	(2,081,066)		
Autism	870,700	3,875	3,373,963	1,316	1,145,841		
Severe Mental Retardation	298,225	3,344	997,264	785	234,107		
MD - Severe Sensory Impairment	586,025	947	554,966	(830)	(486,401)		
Total	86,240,000		\$ 16,005,195			\$ (1,707,449)	

* Calculated by subtracting the statutory support level for each category from the additional cost per pupil as calculated by the cost study. The additional costs are only those corresponding to the statutory support level, since costs funded by federal and state projects are removed. Therefore, this unfunded cost represents costs not funded by any appropriated source.

** Calculated as described above except the statutory support levels in effect for fiscal year 2002 were used to project the unfunded amounts with the changes in the Group B add-on weights.

*** Product of statewide student count and unfunded cost per pupil.

Note: Refer to the K-12 Schedule 6 for an explanation of support level weights.

N/A No resource students in this category were identified in the cost study.

**ESTIMATED UNFUNDED SPECIAL EDUCATION COSTS
PUBLIC SCHOOLS - PRESCHOOL**

Fiscal Year 2001

Category	Statewide Unduplicated Student Count	2001			2001 Funding Level			2002 Funding Level		
		Unfunded Cost Per Pupil*	Estimated Total Amount Unfunded**	Projected Unfunded Cost Per Pupil**	Projected Total Amount Unfunded***	Total Amount Unfunded***	Projected Total Amount Unfunded***			
Speech/Language Delay	1,320.875	\$ 3,529	\$ 4,661,546	\$ 3,433	\$ 4,534,564					
Hearing Impairment	63.850	4,003	255,580	(207)	(13,217)					
Visual Impairment	51.500	(6,455)	(332,426)	(6,802)	(350,303)					
Moderate Delay	869.925	10,661	9,274,387	10,565	9,190,758					
Severe Delay	561.325	(1,607)	(902,090)	1,731	971,654					
Total	2,867.475		\$ 12,956,996		\$ 14,333,455					

* Calculated by subtracting the statutory support level for each category from the additional cost per pupil as calculated by the cost study. The additional costs are only those corresponding to the statutory support level, since costs funded by federal and state projects are removed. Therefore, this unfunded cost represents costs not funded by any appropriated source.

** Calculated as described above except the statutory support levels in effect for fiscal year 2002 were used to project the unfunded amounts with the changes in the Group B add-on weights.

*** Product of statewide student count and unfunded cost per pupil.

Note: Each Preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 6. Also refer to the Preschool Schedule 6 for an explanation of support levels.

**ESTIMATED COST NOT FUNDED BY VOUCHER PAYMENTS
ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND**

Fiscal Year 2001

Category	2001 Student Count	2001 Funding Level		2002 Funding Level	
		Cost Per Pupil Not Funded by Voucher *	Estimated Total Not Funded by Voucher ***	Projected Cost Per Pupil Not Funded By Voucher **	Projected Total Not Funded By Voucher ***
Visual Impairment	32.00	\$ 17,438	\$ 558,016	\$ 17,124	\$ 547,968
Hearing Impairment	320.00	9,221	2,950,720	5,092	1,629,440
Multiple Disabilities	89.00	8,093	720,277	5,500	489,500
Multiple Disabilities - Severe Sensory Impairment	121.00	17,183	2,079,143	15,362	1,858,802
TOTAL	562.00		\$ 6,308,156		\$ 4,525,710

* Calculated by subtracting the annual voucher amount for each category from the additional cost per pupil as calculated by the cost study.

** Calculated as described above except the annual voucher amounts in effect for fiscal year 2002 were used to project the unfunded amounts.

*** Product of statewide student count and unfunded cost per pupil.

Note: These amounts do not include the Preschool and Outreach, and Cooperative Programs.

In addition to the educational voucher payments, ASDB receives a separate, direct state appropriation. Therefore, the amounts not funded by the voucher payments are at least partially covered by this appropriation.

**ESTIMATED COST NOT FUNDED BY VOUCHER PAYMENTS - STATEWIDE
RESIDENTIAL TREATMENT CENTERS**

Fiscal Year 2001

Category	2001 Statewide Student Count	2001 Funding Level			2002 Funding Level	
		Cost Per Pupil Not Funded by Voucher *	Estimated Total Not Funded by Voucher ***	Projected Cost Per Pupil Not Funded By Voucher **	Funded By Voucher ***	Projected Total Not Funded By Voucher ***
Emotional Disability - Private School						
Elementary	68.11	\$ (2,035)	\$ (138,608)	\$ (3,779)	\$ (257,395)	
High School	88.20	\$ (2,322)	\$ (204,798)	\$ (4,074)	\$ (359,323)	
Specific Learning Disability						
Non Special Education	33.26	7,070	235,127	6,939	230,770	
Other Health Impairments	134.60	6,487	873,144	6,356	855,511	
Speech/Language Impairments						
Multiple Disabilities -						
Elementary	4.01	6,252	25,058	6,121	24,533	
High School	1.51	5,980	9,012	5,849	8,814	
Student's Category not included in cost study	1.64 1.35	(3,739) (4,028)	(6,143) (5,438)	(6,343) (6,639)	(10,422) (8,963)	
TOTAL	335.70					
						\$ 483,525

* Calculated by subtracting the annual voucher amount for each category from the additional cost per pupil as calculated by the cost study.

** Calculated as described above except the annual voucher amounts in effect for fiscal year 2002 were used to project the unfunded amounts.

*** Product of statewide student count and unfunded cost per pupil.

Note: Cost study amounts were not calculated separately for elementary and high school.

N/A No students in these categories were identified in the cost study (i.e. A, MOMR, MMR).

All students were one or less in these categories.

PART 1

PUBLIC SCHOOL COST STUDY

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INTRODUCTION

Authority for Cost Study

The Arizona Legislature requires this study under Arizona Revised Statutes (ARS), Section 15-236, Subsection A, which reads:

“The Department of Education shall, by December 1, 1981 and every two years thereafter, complete a cost study of special education programs. Such study shall include, but is not limited to, the cost of providing special education programs to students prescribed by Section 15-761.”

Objectives

The objectives of this study are:

1. To identify the **additional** costs related to state and locally funded special education programs at selected school districts, state operated schools, and residential treatment centers (RTCs) for the purpose of determining the relative costs of each of the disability conditions for which state aid may be given.

For purposes of the cost study, additional costs for **school districts** are defined as those costs in excess of regular education program costs that are incurred as a direct result of having students who are disabled or students who are gifted. These additional costs would not be incurred if the students were not classified as disabled or gifted. All educational costs incurred by the **state operated school (ASDB)** are considered excess, including an applicable portion of agency administration. Additional costs for the **RTCs** are defined as those costs in excess of treatment costs that are incurred as a direct result of providing academic and special education services to students.

2. To provide the legislature with additional schedules and information which may aid in explaining and interpreting the results.

Study Method

The fieldwork and data analysis was performed by Heinfeld & Meech, P.C. under the guidance of Arizona Department of Education (ADE) personnel. Specific procedures and methodologies followed are provided in the narrative given for each part of the study.

The study is separated into three parts: the public school cost study, the state operated school cost study, and the RTC cost study. The sample consisted of fourteen public school districts, one state operated school, and four RTCs. Further analysis of the sample is provided in the narrative given for each part of the study.

Heinfeld & Meech, P.C. and the ADE wish to thank all of the participants for their excellent cooperation and assistance in the cost study.

I. PUBLIC SCHOOL SPECIAL EDUCATION FUNDING PROCEDURES

The method of funding special education programs in Arizona school districts has gradually evolved to the present "weighted" formula. Under this method, funding for special education is distributed to school districts as part of the group A and group B program support level weights.

Group A — The following disabilities are funded as part of group A programs:

- Specific Learning Disabled
- Emotional Disability
- Mild Mental Retardation
- Speech/Language Impairment
- Other Health Impairments
- Preschool Moderate Delay
- Preschool Speech/Language Delay

Group A also includes programs for career exploration, remedial education, homebound, bilingual, and gifted pupils.

The group A weights for elementary and high school are .158 and .105, respectively. These weights are applied to the districts' total average daily membership (ADM) student counts and the result is then multiplied by \$2,654.39, the 2000-01 statutory support level, to arrive at group A funding. Since funding for the group A disabled categories of elementary and high school students is combined with other programs, it is not possible to determine the funding provided for them alone.

The preschool group A weight of .450 and the base level of 1.00 are both entirely provided for educating preschool disabled students. Therefore, the combined weight of 1.45 is applied to the ADM student count for preschool and is then multiplied by \$2,654.39 to arrive at the funding provided for group A disabled preschool students.

Group B — Additional weights are applied to the student counts for each of the following disabilities:

Orthopedic Impairment - self contained	5.641
Orthopedic Impairment - resource	3.868
Multiple Disabilities - resource	4.235
Autism - resource	4.235
Severe Mental Retardation - resource	4.235
Emotional Disability - Private School, Separate Facility	4.127
Moderate Mental Retardation	4.244
Hearing Impairment	3.341

I. PUBLIC SCHOOL SPECIAL EDUCATION FUNDING PROCEDURES (continued)

Group B (continued)

Autism - self contained	5.015
Severe Mental Retardation - self contained	5.015
Multiple Disabilities - self contained	5.015
Visual Impairment	4.832
Multiple Disabilities - Severe Sensory Impairment	6.025
Preschool Severe Delay	4.979
Group A categories (extended school year only)	0.003

These weights are applied to the ADM student count for each category and the results are multiplied by \$2,654.39 to determine the total funding the district receives for group B.

Total special education funding is the sum of group A, group B, and applicable state grants.

NOTE: The Traumatic Brain Injury (TBI) disability receives no group B weight, and districts reported these students in other categories they qualified for in addition to reporting them as TBI. For informational purposes, a per student cost was calculated for both categories by including these students and the associated costs in both categories. There were 62 Resource and 39 Self-Contained TBI students (ADM) included in the study.

II. METHODOLOGY

Sample Selection

To provide comparability to the fiscal year 1999 study, the same fourteen districts were selected for this study. The sample comprises approximately 34 percent of the total statewide K-12 special education student count (ADM) for the fiscal year ended June 30, 2001. The sample districts and their count of disabled students are as follows:

<u>Unified District</u>	<u>Unduplicated Disabled Student Count</u>	<u>Elementary District</u>	<u>Unduplicated Disabled Student Count</u>	<u>High School District</u>	<u>Unduplicated Disabled Student Count</u>
Flagstaff	1,493	Cartwright	1,886	Phoenix Union	2,355
Gilbert	2,466	Casa Grande	663		
Indian Oasis-Baboquivari	182	Crane	595		
Mesa	5,494	Kyrene	1,324		
Prescott	584	Washington	3,767		
Round Valley	170				
Scottsdale	2,224				
Tucson	6,462				

II. METHODOLOGY (continued)

Additional Cost Concept

Additional costs are those excess state and local costs incurred by school districts to educate students with special needs. This includes only those costs that are above and beyond the cost of regular education. In some cases, only a portion of a teacher's FTE was included if it was determined not to be fully excess. For example, teachers of self-contained classrooms may not be considered fully excess since the district would still need to provide a regular education teacher (or a portion thereof) if the students had no special needs. The districts' average class sizes for K-12 regular education were used as the basis for determining the portion of the FTE needed for special education. For preschool disabled, all instructional and instructional support costs (including teachers) are considered excess.

The study did not allocate administrative and operational expenses from Regular Education Programs, of the Maintenance and Operation Fund. These costs are not considered additional because they would be incurred regardless of the disabled enrollment.

Federal expenditures were excluded from the cost per student by category to provide comparability to the state aid funding formula. For informational purposes federal funds available on a per student basis is presented on Schedule 7.

Capital outlay costs are reported in separate funds and were not included in the above costs. Capital outlay cost is listed separately on Schedule 10.

Cost Identification Methods

Programs for Disabled Students:

Fieldwork was performed to identify additional expenditures incurred by each of the participating districts. Expenditures were recorded separately for school-age students and preschool students. Expenditures were taken from the districts' budget and expenditure reports as of the date of fieldwork. Expenditures for the remaining months of the fiscal year were estimated primarily using the balance of contracts for salaries and the most reliable information for the other line items. The costs of extended school year (ESY) programs for the entire summer of 2000 were included to ensure accuracy and alleviate the need to estimate costs for the summer of 2001.

The additional expenditures consist of special education expenditures directly charged to Special Education Programs and Special Education Impact Aid Add-on Programs of the Maintenance and Operation (M&O) Fund and to applicable state grants.

II. METHODOLOGY (continued)

Costs from other M&O programs were included, when applicable, for providing other additional special education services, such as maintenance and food services to a separate special education facility, and additional transportation costs incurred solely due to the students' special needs.

Programs for Gifted Students:

Expenditures were taken from the districts' budget and expenditure reports as of the date of fieldwork. Expenditures for the remaining months of the fiscal year were estimated using the balance of contracts for salaries and the most reliable information for the other line items.

Cost Allocation Methods

Additional costs were allocated to the disability categories as follows:

- A. Instructional salaries and employee benefits were charged directly to each disability category based on the number of teacher and aide FTEs serving each category as determined by analyzing personnel assignments at the district.

Note: To neutralize the effect of salary differences due to teacher experience, the total of salaries and benefits was divided by the total FTEs to arrive at an average annual compensation (separate averages were computed for teachers and aides). The number of teacher and aide FTEs for each category was then multiplied by the respective average. This procedure prevented distortions which might result from unusual concentrations of more experienced teachers in certain categories, which is not necessarily a related requirement for teaching students with the needs of those disabilities.

- B. Other expenditures which could be directly charged to specific disabilities were so assigned. This information was derived from the school districts' detailed accounting records and from inquiries with the districts' special education personnel.
- C. Additional expenditures not directly charged as described in steps A and B above were allocated based on the percentage of instructional staff FTEs in each category. The largest single direct special education disabled additional cost allocated in this manner was instruction support salaries and benefits, which primarily consisted of guidance and psychological services.

II. METHODOLOGY (continued)

- D. ESY expenditures were directly allocated to the categories of the students being served.
- E. The salaries and benefits for teachers and instructional aides at two districts (Mesa Unified and Tucson Unified) were sampled and the sample additional costs obtained were projected for the entire district based on the percent of each category's enrollment tested.
- F. Federally funded expenditures were analyzed to remove them from the study in a manner that was equitable to all disability categories.

Explanatory Note for Preschool and Kindergarten:

Preschool and kindergarten students are counted as one half of the actual student count for calculating the Average Daily Membership (ADM). The per student costs and student/teacher ratios stated in this report are based on this one half ADM in order to achieve comparability to state funding levels. This is particularly important to note when analyzing the preschool per student cost figures. For example, a total cost of \$2,500 for a disability with one actual student translates into a cost of \$5,000 per student using ADM at one half (.5).

III. SUMMARY OF RESULTS

The total state and local additional costs were approximately \$141.4 million for the 29,665 school-age disabled students at the participating districts.

The statewide average cost per student by disability ranged from a low of \$1,529 for Speech/Language Impairment – Self-Contained to a high of \$172,188 for Autism – Self Contained.

The average annual compensation (including salaries and employee related expenses from state, local and federal sources) for full-time teachers and instructional aides was \$38,661 and \$10,789, respectively.

The following points are important and should be considered when reviewing the schedules:

1. Federal funds were available for 16 percent of the additional costs for grades K-12 and 11 percent of the additional costs for preschool.
2. The additional per student costs exceeded the statutory support levels for all categories except Moderate Mental Retardation – Resource, Multiple Disabilities (MD) – Resource, Autism – Resource, Severe Mental Retardation – Resource, MD Severe Sensory Impairment – Resource, Moderate Mental Retardation – Self Contained and Visual Impairment - Preschool. (Refer to Schedule 6)

IV. SCHEDULES

PROGRAMS FOR DISABLED STUDENTS

SCHEDULE 1 K-12 — pages 14-27 Preschool — pages 34-46

ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO

Purpose — A separate Schedule 1 is provided for each district. It displays the total additional state and local cost per student by disability category. These costs are broken down into columns for each functional area of special education and for extended school year. The schedule also includes student/staff ratios and tuition-out costs for each category.

Source of Information

Cost Per Student — Derived from district accounting records utilizing the additional cost concept described on page 4. Costs were divided by the Average Daily Membership (ADM) duplicated student count obtained from the Special Education Census System. "Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other nonpayroll related expenditures. Costs are presented under the following headings:

Administration — Includes administration expenses directly associated with managing the program.

Instruction — Includes all direct instruction expenses except tuition. Students tuitioned to other districts were counted at the district of attendance.

Instruction Support — Comprised primarily of guidance services, psychological services, occupational therapy, and physical therapy.

Operations — Includes maintenance, utilities, transportation and other facilities directly applicable to the disabled classrooms and students.

Extended School Year (ESY) — Total cost of providing services to the ESY students in a given category divided by the regular school year ADM.

Total Cost per Student — Total of above per student costs.

IV. SCHEDULES (continued)

Student/Staff Ratio — Student count for each category divided by the number of full-time equivalent teachers and aides, according to the districts' personnel records and special education offices. The student count data is taken from the Special Education Census System using the duplicated count. An "N/A" indicates a ratio that was very high due to a high student count and a low number of aides and was therefore not considered meaningful.

Tuition-Out — Derived from district accounting records. Costs were directly charged to the specific disability categories as determined from District accounting records. Total costs were divided by the ADM student count of the students served.

SCHEDULE 2
K-12—page 28
Preschool—page 47

COMPOSITE ADDITIONAL COST PER STUDENT BY CATEGORY

Purpose — Schedule 2 is a composite of all participating districts. The information presented and the source of the information is the same as that in Schedule 1.

SCHEDULE 3
K-12—page 29
Preschool—page 48

ADDITIONAL COST PER STUDENT BY DISTRICT ADM SIZE

Purpose — Schedule 3 is designed to allow analysis of the total additional cost per student for each category by district ADM size.

Source of Information

Cost Per Student — Based on a weighted average, total additional costs were added together for each district ADM size and then divided by the ADM student count for those districts. This was done for each category.

District Size — Based on total district ADM reported for fiscal year 2001.

Student Count — Taken from the Special Education Census System using the duplicated count, including tuition-in students.

IV. SCHEDULES (continued)

SCHEDULE 4
K-12—page 30
Preschool—page 49

AVERAGE NUMBER OF STUDENTS PER INSTRUCTIONAL STAFF MEMBER

Purpose — Schedule 4 displays the student/teacher and student/aide ratios which have a significant effect on the relative cost levels for the categories. An "N/A" indicates a ratio that was very high due to a small number of teachers/aides, and was therefore not considered meaningful.

Source of Information

Student Count — Taken from the Special Education Census System using the ADM duplicated count and including tuition-in students.

Teachers and Aides — Number of full-time equivalent teachers and aides according to personnel records and special education offices at the sample districts.

SCHEDULE 5
K-12—page 31
Preschool—page 50

AVERAGE NUMBER OF STUDENTS PER TEACHER BY DISTRICT ADM SIZE

Purpose — Schedule 5 is designed to allow analysis of the average number of students per teacher for each category by district ADM size.

Source of Information

Student Count — Taken from the Special Education Census System using the duplicated count and including tuition-in students.

District Size — Based on total district ADM reported for fiscal year 2001.

Teachers — Number of full-time equivalent teachers according to personnel records and special education offices at the sample districts.

IV. SCHEDULES (continued)

SCHEDULE 6
K-12—page 32
Preschool—page 51

**COMPARISON OF ADDITIONAL COSTS PER STUDENT
BY DISABILITY CATEGORY TO STATUTORY SUPPORT LEVELS**

Purpose — The purpose of Schedule 6 is to compare additional costs to additional state and local funding from support level weights. Note that disabled K-12 students are also reported through the regular attendance system and generate funding as regular education students. For preschool, State funding is provided only for disabled students and therefore all of the funding is considered to be provided for special education needs.

Source of Information

Cost Per Student — Refer to Schedule 2 for the cost of the designated categories.

Cost Index — The cost per student divided by \$2,654.39 which was the per student support level for the 2000-01 school year. This base was used to make the index comparable to the statutory weights.

Dollars Per Student — The statutory weight multiplied by \$2,654.39.

Statutory Weight — From ARS, Section 15-943.

SCHEDULE 7
page 53

**ADDITIONAL COST PER STUDENT BASED
ON UNDUPLICATED ADM**

Purpose — Schedule 7 shows for each participating district the overall per student additional cost for a disabled student from state and local funds. It also discloses the per student federal funds available for disabled programs, regardless of use. Costs are shown separately for grade span K-12 and Preschool.

Source of Information

Unduplicated Count — Taken from the ADE Special Education Census Reporting System.

Per Student Costs — Derived from the districts' accounting records. Total operating costs, not including costs for Tuition or Capital Outlay, were divided by the unduplicated count for each participating district.

IV. SCHEDULES (continued)

SCHEDULE 8 K-12 and Preschool—page 54

ADDITIONAL COSTS PER STUDENT, STATUTORY SUPPORT LEVELS, AND STATEWIDE STUDENT COUNTS BY DISABILITY CATEGORY FISCAL YEARS 2001 AND 1999

Purpose — Compares additional costs to additional state and local funding from support level weights for 2001 and 1999. Note that disabled K-12 students are also reported through the regular attendance system and generate funding as regular education students.

Source of Information

Fiscal Year 2001 — Refer to Schedule 6 for K-12 and Schedule 6 for Preschool.

Fiscal Year 1999 — Refer to the prior Cost Study dated December 1999, Schedule 6 for K-12 and Schedule 6 for Preschool.

Student Counts — Taken from the Special Education Census System using the statewide unduplicated ADM count.

PROGRAMS FOR GIFTED STUDENTS

SCHEDULE 9 page 55

EDUCATIONAL COSTS AND STUDENT/STAFF RATIO

Purpose — Schedule 9 is designed to indicate the total additional and per student costs expended for instructing gifted students, and the student/teacher ratio.

Source of Information

Costs — Derived from district accounting records. Total costs were divided by the student count obtained from district records. "Compensation" represents salaries and employee payroll taxes and benefits. "Other" represents supplies and other nonpayroll related expenses. Costs were divided by the ADM unduplicated student count obtained from the Special Education Census System.

IV. SCHEDULES (continued)

Student/Teacher Ratio — Gifted student enrollment divided by the number of full-time equivalent teachers, according to personnel records at the participating districts. The enrollment data is taken from district records. Instructional aides for the gifted program were rare and are not a significant factor in the costs.

CAPITAL OUTLAY

SCHEDULE 10
page 56

PROGRAMS FOR DISABLED AND GIFTED STUDENTS

Purpose — This schedule discloses the total and per student costs for capital outlay expenditures for the K-12, Preschool, and Gifted programs.

Source of Information

Total Costs — Derived from district financial records.

Per Student Costs — Total costs divided by the student count as indicated in schedules 7 and 9.

SCHEDULES 1 THROUGH 6

K-12

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12
Fiscal Year 2001

Cartwright Elementary School District

Category	Administration		Instruction		Instruc. Support		Operations		Extended School Year	Total Cost Per Student *	Student/Staff Ratio	Aide	Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other					
RESOURCE													
Speech/Language Impairment	\$ 21	\$ 0	\$ 506	\$ 407	\$ 73	\$ 1	\$ 44	\$ 9		\$ 1,061	86.92	330.78	\$ 0
Specific Learning Disability	118	0	2,707	58	407	4	244	47		3,589	16.59	50.59	0
Other Health Impairments	157	0	2,347	77	541	6	325	63		3,516	22.19	16.31	0
Mild Mental Retardation	217	0	4,711	106	747	8	448	87		6,324	9.75	22.98	0
Emotional Disability	86	0	1,722	42	297	3	178	35		2,363	6.76	46.36	0
Hearing Impairment	258	1	3,584	126	890	10	534	104		5,507	15.06	9.20	0
Visual Impairment	673	1	11,802	2,474	2,926	25	1,393	271		19,565	4.04	4.65	0
Orthopedic Impairment	191	0	2,167	93	659	7	395	77		3,589	28.06	10.63	0
Moderate Mental Retardation	306	1	4,222	150	1,054	11	633	123		6,500	12.94	7.72	0
Multiple Disabilities (MD)	301	1	3,259	147	1,038	11	623	121		5,501	19.33	6.55	0
Autism	560	1	2,842	274	1,931	21	1,159	225		7,013	123.90	2.67	0
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0		0	0.00	0.00	0
Traumatic Brain Injury**	87	0	2,200	43	301	3	181	35		2,850	21.43	109.09	0
SELF-CONTAINED													
Speech/Language Impairment	0	0	0	0	0	0	0	0		0	0.00	0.00	0
Specific Learning Disability	569	1	6,574	279	1,964	21	1,178	229		10,815	7.91	3.60	0
Other Health Impairments	600	1	7,156	294	2,070	22	1,242	241		11,626	6.86	3.50	0
Mild Mental Retardation	553	1	6,596	271	1,907	21	1,144	222		10,871	7.13	3.80	0
Emotional Disability (ED)	484	1	6,838	237	1,671	18	1,003	195		10,447	6.23	4.97	0
ED - Separate Facility, Private School	782	2	9,997	383	2,699	29	1,619	315		1,355	17,181	4.75	2.82
Hearing Impairment	614	1	12,737	300	2,117	23	1,270	247		0	17,309	3.62	7.11
Visual Impairment	1,841	4	35,418	901	8,851	69	3,811	740		0	51,635	1.33	2.00
Orthopedic Impairment	0	0	0	0	0	0	0	0		0	0.00	0.00	0
Moderate Mental Retardation	613	1	6,186	300	2,114	23	1,268	246		112	10,863	8.28	3.09
Multiple Disabilities (MD)	302	1	3,603	148	1,042	11	626	121		462	6,316	12.16	6.94
Autism	608	1	6,864	298	2,097	23	1,258	244		549	11,942	6.91	3.33
Severe Mental Retardation	573	1	5,282	281	1,978	21	1,187	230		0	9,553	9.86	3.16
MD - Severe Sensory Impairment	469	1	4,378	230	1,618	18	971	189		0	7,874	12.13	3.88
Traumatic Brain Injury**	663	1	6,927	324	2,286	25	1,372	266		0	11,864	8.12	3.33

* Includes Extended School Year costs but not Tuition Out costs.

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12
Fiscal Year 2001

Category	Casa Grande Elementary School District						Student/Staff Ratio	Tuition Out	
	Administration Compen-sation	Instruction Compen-sation	Instruc. Support Other	Operations Compen-sation	Extended School Year	Total Cost Per Student *	Teacher	Aide	
RESOURCE									
Speech/Language Impairment	\$ 31	\$ 1	\$ 600	\$ 3	\$ 89	\$ 36	\$ 27	\$ 9	\$ 14
Specific Learning Disability	115	3	1,974	11	334	134	101	32	18
Other Health Impairments	141	3	2,323	13	411	165	124	40	0
Mild Mental Retardation	352	8	5,374	33	1,025	411	309	99	177
Emotional Disability	261	6	5,123	25	759	304	229	74	0
Hearing Impairment	648	15	7,787	61	1,886	755	569	183	59
Visual Impairment	64	1	1,194	6	186	75	56	18	0
Orthopedic Impairment	352	8	5,941	33	1,025	411	310	100	0
Moderate Mental Retardation	988	22	11,561	93	2,874	1,152	868	279	1,216
Multiple Disabilities (MD)	255	6	2,796	24	743	298	224	72	106
Autism	1,024	23	11,734	97	2,978	1,193	899	289	851
MD - Severe Sensory Impairment	255	6	2,796	24	743	298	224	72	106
Traumatic Brain Injury**	76	2	1,491	7	220	88	67	21	426
SELF-CONTAINED									
Speech/Language Impairment	0	0	0	0	0	0	0	0	0
Specific Learning Disability	204	5	3,507	19	593	238	179	58	58
Other Health Impairments	110	2	554	10	321	129	97	31	0
Mild Mental Retardation	131	3	1,477	12	380	152	115	37	213
Emotional Disability (ED)	327	7	2,865	31	950	381	287	92	158
ED - Separate Facility, Private School	0	0	0	0	0	0	0	410	410
Hearing Impairment	0	0	0	0	0	0	0	0	0
Visual Impairment	0	0	0	0	0	0	0	0	0
Orthopedic Impairment	573	13	5,802	54	1,666	667	503	162	0
Moderate Mental Retardation	363	8	4,556	34	1,057	424	319	103	343
Multiple Disabilities (MD)	710	16	7,337	67	2,065	827	624	200	266
Autism	663	15	8,109	62	1,928	773	582	187	532
Severe Mental Retardation	0	0	0	0	0	0	0	0	0
MD - Severe Sensory Impairment	810	18	13,754	76	2,356	944	711	229	426
Traumatic Brain Injury**	0	0	0	0	0	0	0	0	0

* Includes Extended School Year costs but not Tuition Out costs.

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12
Fiscal Year 2001

Category	Administration			Instruction			Crane Elementary School District			Total Cost Per Student *			Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Operations	Other	Extended School Year	Cost Per Student	Teacher	Aide			
RESOURCE															
Speech/Language Impairment	\$ 76	\$ 2	\$ 609	\$ 4	\$ 85	\$ 3	\$ 38	\$ 11	\$ 828	\$ 60.06	0.00	\$ 0			
Specific Learning Disability	302	9	1,686	14	339	10	150	45	15	2,570	28.34	34.75	0		
Other Health Impairments	328	9	1,411	15	367	11	163	49	0	2,353	29.42	21.11	0		
Mild Mental Retardation	571	16	3,777	27	639	20	284	85	0	5,419	9.96	32.08	0		
Emotional Disability	402	11	1,851	19	450	14	200	60	45	3,052	22.86	18.74	0		
Hearing Impairment	403	11	724	19	451	14	200	60	0	1,882	389.61	10.26	0		
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0		
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0		
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0		
Multiple Disabilities (MD)	857	24	6,520	40	960	30	30	127	0	8,558	4.69	71.18	0		
Autism	495	14	1,630	23	554	17	246	73	125	3,177	31.32	11.01	0		
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0		
Traumatic Brain Injury**	145	4	237	7	162	5	72	22	0	654	0.00	27.78	0		
SELF-CONTAINED															
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0		
Specific Learning Disability	471	13	2,558	22	528	16	234	70	46	3,958	12.84	21.03	0		
Other Health Impairments	318	9	1,009	15	356	11	158	47	0	1,923	22.75	16.67	0		
Mild Mental Retardation	1,562	44	6,084	73	1,749	54	777	232	0	10,575	5.91	3.99	0		
Emotional Disability (ED)	677	19	2,555	32	758	23	337	100	0	4,501	17.12	8.94	0		
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0		
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0		
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0		
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0		
Moderate Mental Retardation	1,587	45	6,902	74	1,777	55	790	235	66	11,531	5.49	4.41	0		
Multiple Disabilities (MD)	1,460	41	6,065	68	1,635	51	726	217	232	10,495	5.45	4.55	0		
Autism	2,072	59	5,953	97	2,319	72	1,031	307	0	11,910	8.40	2.41	0		
Severe Mental Retardation	1,058	30	5,050	49	1,184	37	526	157	364	8,455	6.20	7.49	0		
MD - Severe Sensory Impairment	1,019	29	5,168	48	1,141	35	507	151	0	8,098	6.83	8.55	0		
Traumatic Brain Injury**	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0		

* Includes Extended School Year costs but not Tuition Out costs.

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12

Fiscal Year 2001

Flagstaff Unified School District

Category	Flagstaff Unified School District						Extended School Year	Total Cost Per Student *	Student/Staff Ratio	Tuition Out
	Administration Compensation	Instruction Compensation	Instruc. Support Other	Compen-sation Other	Operations Compen-sation Other	Teacher Aide				
RESOURCE										
Speech/Language Impairment	\$ 23	\$ 0	\$ 462	\$ 15	\$ 89	\$ 2	\$ 41	\$ 10	\$ 645	\$ 66.77
Specific Learning Disability	107	2	1,760	71	415	9	191	47	2,619	22.32
Other Health Impairments	219	4	2,731	144	845	18	389	96	4,495	26.99
Mild Mental Retardation	335	6	4,685	221	1,292	28	595	146	7,429	11.45
Emotional Disability	98	2	1,610	65	377	8	174	43	2,400	24.23
Hearing Impairment	1,133	21	22,496	748	4,375	95	2,015	495	31,984	1.39
Visual Impairment	0	0	0	0	0	0	0	0	0	0.00
Orthopedic Impairment	1,021	19	12,974	674	3,942	86	1,816	446	0	20,978
Moderate Mental Retardation	695	13	7,607	459	2,684	58	1,236	304	404	13,460
Multiple Disabilities (MD)	313	6	3,850	207	1,210	26	557	137	126	6,432
Autism	41	1	554	27	160	3	74	18	1,347	2,225
MD - Severe Sensory Impairment	462	9	8,685	305	1,785	39	822	202	0	12,309
Traumatic Brain Injury**	145	3	2,106	96	560	12	258	63	0	3,243
SELF-CONTAINED										
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0.00
Specific Learning Disability	511	9	7,262	337	1,972	43	908	223	323	11,588
Other Health Impairments	291	5	4,331	192	1,124	24	518	127	122	6,734
Mild Mental Retardation	307	6	3,614	202	1,184	26	545	134	52	6,070
Emotional Disability (ED)	217	4	3,041	143	836	18	385	95	33	4,772
ED - Separate Facility, Private School	210	4	3,300	139	810	18	373	92	0	4,946
Hearing Impairment	65	1	1,309	43	250	5	115	28	0	1,816
Visual Impairment	0	0	0	0	0	0	0	0	0	0.00
Orthopedic Impairment	1,250	23	13,336	826	4,829	105	2,224	546	176	23,315
Moderate Mental Retardation	391	7	4,656	258	1,510	33	695	171	139	7,860
Multiple Disabilities (MD)	394	7	5,160	260	1,522	33	701	172	86	8,335
Autism	771	14	9,405	509	2,977	65	1,371	337	86	15,535
Severe Mental Retardation	680	13	7,468	449	2,627	57	1,210	297	228	13,029
MD - Severe Sensory Impairment	600	11	8,200	396	2,316	50	1,067	262	124	13,026
Traumatic Brain Injury**	237	4	3,629	157	915	20	422	104	0	5,488

* Includes Extended School Year costs but not Tuition Out costs.

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12
Fiscal Year 2001

Gilbert Unified School District

Category	Administration			Instruction			Operations			School Year		Student/Staff Ratio		Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Extended	Total Cost Per Student *	Teacher	Aide		
RESOURCE														
Speech/Language Impairment	\$ 12	\$ 1	\$ 675	\$ 5	\$ 90	\$ 0	\$ 58	\$ 7	\$ 848	\$ 56.07	169.96	\$ 0		
Specific Learning Disability	66	6	2,913	28	498	1	319	40	3	3,874	15.02	15.23	0	
Other Health Impairments	72	6	2,654	31	542	1	347	44	0	3,697	19.59	10.84	0	
Mild Mental Retardation	180	16	6,576	77	1,354	2	866	109	0	9,180	8.17	4.30	0	
Emotional Disability	37	3	1,273	16	279	0	178	22	0	1,808	45.70	19.49	0	
Hearing Impairment	113	10	6,168	48	848	1	543	68	123	7,922	6.22	15.91	0	
Visual Impairment	83	7	2,603	35	1,071	1	400	50	0	4,250	25.64	8.01	0	
Orthopedic Impairment	31	3	727	13	234	0	150	19	0	1,177	220.12	17.60	0	
Moderate Mental Retardation	189	16	3,881	80	1,420	2	908	114	0	6,610	165.63	2.73	0	
Multiple Disabilities (MD)	62	5	2,882	26	463	1	296	37	0	3,772	14.84	18.52	0	
Autism	242	21	6,146	103	1,819	3	1,164	146	42	9,686	17.53	2.37	0	
MD - Severe Sensory Impairment	0	0	\$ 0	0	0	0	0	0	0	0	0.00	0.00	0	
Traumatic Brain Injury**	41	4	1,753	18	311	0	199	25	0	2,351	26.84	22.99	0	
SELF-CONTAINED														
Speech/Language Impairment	15	1	\$ 868	7	116	0	74	9	0	1,090	43.72	134.44	0	
Specific Learning Disability	38	3	\$ 1,730	16	284	0	182	23	21	2,297	18.84	28.82	19,758	
Other Health Impairments	172	15	\$ 4,240	73	1,290	2	825	104	0	6,721	18.41	3.29	0	
Mild Mental Retardation	178	15	\$ 5,881	76	1,336	2	855	108	25	8,476	7.01	3.93	14,723	
Emotional Disability (ED)	101	9	\$ 4,214	43	762	1	488	61	355	6,034	8.65	9.07	10,353	
ED - Separate Facility, Private School	0	0	\$ 0	0	0	0	0	0	0	0	0.00	0.00	0	
Hearing Impairment	141	12	\$ 7,894	60	1,063	2	680	86	457	10,395	4.60	13.91	21,438	
Visual Impairment	170	15	\$ 8,335	72	1,665	2	815	103	0	11,177	4.95	7.57	0	
Orthopedic Impairment	105	6	\$ 2,294	32	560	1	358	45	0	3,401	30.00	8.80	0	
Moderate Mental Retardation	199	17	\$ 6,937	84	1,493	2	955	120	134	9,941	5.84	3.71	10,941	
Multiple Disabilities (MD)	182	16	\$ 6,397	78	1,372	2	877	110	190	9,224	5.43	4.06	26,063	
Autism	171	15	\$ 6,614	73	1,286	2	823	104	277	9,365	6.18	4.85	23,087	
Severe Mental Retardation	55	5	\$ 2,913	24	417	1	267	34	71	3,787	9.90	28.05	12,223	
MD - Severe Sensory Impairment	194	17	\$ 6,918	83	1,462	2	935	118	258	9,987	6.88	3.87	0	
Traumatic Brain Injury**	168	15	5,364	71	1,265	2	809	102	0	7,796	8.81	4.02	0	

* Includes Extended School Year costs but not Tuition Out costs.

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12

Fiscal Year 2001

Indian Oasis Unified School District

Category	Administration			Instruction			Support			Operations			Extended School Year	Total Cost Per Student *	Student/Staff Ratio	Teacher Aide	Tuition Out
	Compensation	Other	Compensation	Other	Compensation	Other	Compensation	Other	Other	Operations	Other	Other					
RESOURCE																	
Speech/Language Impairment	\$ 42	\$ 0	\$ 228	\$ 36	\$ 854	\$ 24	\$ 1,260	\$ 356.73	\$ 60.36	\$ 0							
Specific Learning Disability	\$ 252	0	\$ 2,650	214	\$ 282	456	142	0	0	\$ 3,996	16.85	17.79	0				
Other Health Impairments	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00				
Mild Mental Retardation	452	0	6,015	384	0	506	819	256	0	8,432	6.80	16.95	0				
Emotional Disability	313	0	2,796	266	0	351	567	177	0	4,470	17.16	11.54	0				
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00				
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00				
Orthopedic Impairment	108	0	1,856	92	0	121	195	61	0	2,433	20.83	0.00	0.00				
Moderate Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00				
Multiple Disabilities (MD)	633	0	8,112	538	0	1,527	1,146	358	0	12,314	5.01	10.76	0				
Autism	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00				
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00				
MD - Severe Sensory Injury**	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00				
SELF-CONTAINED																	
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00				
Specific Learning Disability	476	0	3,231	405	0	533	862	269	0	5,776	18.18	6.04	0				
Other Health Impairments	382	0	3,246	325	0	428	691	216	0	5,288	12.02	9.01	0				
Mild Mental Retardation	201	0	1,675	170	0	225	363	113	0	2,747	18.73	16.87	0				
Emotional Disability (ED)	191	0	1,368	162	0	214	346	108	0	2,389	26.76	15.63	0				
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00				
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00				
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00				
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00				
Moderate Mental Retardation	856	0	6,524	728	0	959	1,550	484	2,470	13,571	7.29	3.65	0				
Multiple Disabilities (MD)	1,382	0	10,360	1,174	0	1,547	2,501	781	1,462	19,207	5.06	2.23	0				
Autism	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00				
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00				
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00				
Traumatic Brain Injury**	2,674	0	46,015	2,272	0	2,994	4,840	1,511	0	60,306	0.80	0.00	0				

* Includes Extended School Year costs but not Tuition Out costs.

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12
Fiscal Year 2001

Category	Kyrene Elementary School District						Student/Staff Ratio	Tuition Out	
	Administration Compen-sation	Instruction Compen-sation	Instruc. Support Other	Operations Compen-sation	Extended School Year	Total Cost Per Student *	Teacher	Aide	
RESOURCE									
Speech/Language Impairment	\$ 35	\$ 0	\$ 1,187	\$ 17	\$ 74	\$ 102	\$ 15	\$ 1,457	30.40
Specific Learning Disability	98	0	2,701	47	189	76	42	19	13.78
Other Health Impairments	205	0	3,645	98	633	159	594	88	3,456
Mild Mental Retardation	483	0	7,006	232	1,543	375	1,401	207	5,537
Emotional Disability	224	0	4,489	108	403	174	649	96	11.43
Hearing Impairment	177	0	3,852	85	2,559	137	513	76	5,537
Visual Impairment	460	0	10,274	221	723	356	1,332	197	11.43
Orthopedic Impairment	397	0	5,776	191	1,204	307	1,150	170	11.568
Moderate Mental Retardation	392	0	5,488	188	1,014	304	1,136	168	6,143
Moderate Disabilities (MD)	989	0	13,111	475	3,550	767	2,866	424	7,399
Autism	839	0	8,153	403	1,730	650	2,430	359	13,563
MD - Severe Sensory Impairment	657	0	7,839	316	1,033	509	1,903	281	3,82
Traumatic Brain Injury**	16	0	540	8	25	12	46	7	5,67
SELF-CONTAINED									
Speech/Language Impairment	0	0	0	0	0	0	0	0	0.00
Specific Learning Disability	0	0	0	0	0	0	0	0	0.00
Other Health Impairments	298	0	4,022	143	1,790	231	864	128	0
Mild Mental Retardation	393	0	5,071	189	821	305	1,140	168	4,24
Emotional Disability (ED)	480	0	8,313	231	778	372	1,391	206	8,574
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	11,929
Hearing Impairment	216	0	7,421	0	3,697	168	627	93	7,957
Visual Impairment	569	0	4,161	273	895	441	1,648	243	12,592
Orthopedic Impairment	133	0	4,557	64	3,609	103	385	57	4,50
Moderate Mental Retardation	558	0	6,401	268	1,312	433	1,618	239	11,845
Moderate Disabilities (MD)	509	0	5,358	245	2,699	394	1,475	218	11,570
Autism	515	0	7,312	248	1,468	399	1,493	221	11,949
Severe Mental Retardation	583	0	6,827	280	2,731	452	1,689	250	12,812
MD - Severe Sensory Impairment	431	0	8,066	207	2,374	334	1,249	185	12,846
Traumatic Brain Injury**	0	0	0	0	0	0	0	0	0.00

* Includes Extended School Year costs but not Tuition Out costs.

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12
Fiscal Year 2001

Category	Mesa Unified School District						Student/Staff Ratio	Tuition Out
	Administration Compensation	Instruction Compensation	Instruc. Support Other	Operations Compensation	Extended School Year	Total Cost Per Student *	Teacher	Aide
RESOURCE								
Speech/Language Impairment	\$ 28	\$ 5	\$ 2,381	\$ 15	\$ 228	\$ 20	\$ 3,064	\$ 1.70
Specific Learning Disability	25	5	2,173	15	205	19	2,790	20.23
Other Health Impairments	61	12	6,080	32	499	45	0	91.00
Mild Mental Retardation	49	9	2,055	46	396	36	7,576	4.14
Emotional Disability	30	7	2,546	39	243	33	40	457.21
Hearing Impairment	50	9	3,489	164	408	433	0	11.26
Visual Impairment	107	20	10,728	418	871	101	40	0
Orthopedic Impairment	83	16	6,786	250	674	4,459	90	3,310
Moderate Mental Retardation	67	13	4,185	34	541	48	0	14.82
Multiple Disabilities (MD)	52	10	3,807	150	422	38	0	71.58
Autism	57	11	5,161	35	460	41	0	0
MD - Severe Sensory Impairment	149	28	8,650	77	1,210	108	1,606	0
Traumatic Brain Injury**	26	5	1,840	26	210	32	447	0
SELF-CONTAINED								
Speech/Language Impairment	0	0	0	0	0	0	0	0
Specific Learning Disability	54	10	4,107	30	442	40	587	15
Other Health Impairments	244	46	17,431	125	1,979	177	2,627	731
Mild Mental Retardation	82	15	4,589	62	663	60	880	0
Emotional Disability (ED)	112	23	5,860	82	908	93	1,206	245
ED - Separate Facility, Private School	263	49	11,429	135	2,133	190	2,832	47
Hearing Impairment	128	24	8,137	202	1,042	484	1,383	83
Visual Impairment	91	17	4,134	411	739	89	981	0
Orthopedic Impairment	193	36	10,751	310	1,567	4,613	2,080	1,206
Moderate Mental Retardation	112	21	5,182	58	909	81	1,206	336
Multiple Disabilities (MD)	151	28	8,461	197	1,226	110	1,628	453
Autism	167	31	9,352	92	1,357	121	1,802	181
Severe Mental Retardation	220	41	12,535	113	1,787	160	2,372	53
MD - Severe Sensory Impairment	172	32	12,048	88	1,393	124	1,850	515
Traumatic Brain Injury**	76	14	5,119	52	620	68	823	229

* Includes Extended School Year costs but not Tuition Out costs.

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12

Fiscal Year 2001

Phoenix Union High School District

Category	Phoenix Union High School District						Extended School Year	Total Cost Per Student *	Student/Staff Ratio	Tuition Out
	Administration Compen- sation	Other	Instruction Compen- sation	Other	Instruc. Support Compen- sation	Operations Other				
RESOURCE										
Speech/Language Impairment	\$ 133	\$ 3	\$ 1,062	\$ 10	\$ 117	\$ 24	\$ 65	\$ 19	\$ 1,433	50.74
Specific Learning Disability	317	7	\$ 2,649	24	289	57	156	45	0	3,544
Other Health Impairments	403	8	\$ 1,526	30	401	72	198	58	0	2,696
Mild Mental Retardation	689	14	\$ 3,439	52	653	123	339	98	0	5,407
Emotional Disability	561	12	\$ 4,443	42	512	100	276	80	0	6,026
Hearing Impairment	813	17	\$ 4,750	61	717	145	400	116	0	7,019
Visual Impairment	838	18	\$ 7,366	63	740	150	412	120	0	9,707
Orthopedic Impairment	865	18	\$ 5,107	65	863	155	425	124	1,718	9,340
Moderate Mental Retardation	0	0	\$ 0	0	0	0	0	0	0	0
Multiple Disabilities (MD)	595	12	\$ 5,228	45	1,092	106	293	85	0	7,456
Autism	672	14	\$ 3,031	51	1,325	120	331	96	0	5,640
MD - Severe Sensory Impairment	2,094	44	\$ 5,869	157	1,848	375	1,030	299	0	11,716
Traumatic Brain Injury**	222	5	\$ 1,947	17	196	40	109	32	0	2,568
SELF-CONTAINED										
Speech/Language Impairment	0	0	\$ 0	0	0	0	0	0	0	0
Specific Learning Disability	570	12	\$ 4,506	43	505	102	281	82	12	6,113
Other Health Impairments	673	14	\$ 2,080	51	604	121	331	96	0	3,970
Mild Mental Retardation	580	12	\$ 3,341	44	517	104	285	83	22	4,988
Emotional Disability (ED)	604	13	\$ 4,110	45	537	108	297	86	129	5,929
ED - Separate Facility, Private School	1,272	27	\$ 5,035	96	1,123	228	626	182	0	8,589
Hearing Impairment	736	15	\$ 6,470	55	650	132	362	105	0	8,525
Visual Impairment	0	0	\$ 0	0	0	0	0	0	0	0
Orthopedic Impairment	0	0	\$ 0	0	0	0	0	0	0	0
Moderate Mental Retardation	1,520	32	\$ 4,669	114	1,380	272	748	217	130	9,082
Multiple Disabilities (MD)	1,854	39	\$ 6,450	139	1,830	332	912	265	465	12,286
Autism	1,530	32	\$ 3,979	115	1,440	274	753	219	3,404	11,746
Severe Mental Retardation	3,201	67	\$ 6,122	241	3,128	573	1,575	458	1,704	17,069
MD - Severe Sensory Impairment	1,622	34	\$ 9,051	122	1,544	290	798	232	684	14,377
Traumatic Brain Injury**	1,772	37	\$ 6,575	133	1,564	317	872	253	0	11,523

* Includes Extended School Year costs but not Tuition Out costs.

** Refer to the explanatory note for TBI category on Page 3.

2 Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12
Fiscal Year 2001

Category	Prescott Unified School District						Student/Staff Ratio	Tuition Out
	Administration Compen- sation	Instruction Compen- sation	Instruc. Support Compen- sation	Operations Compen- sation	Extended School Year	Total Cost Per Student *	Teacher	Aide
RESOURCE								
Speech/Language Impairment	\$ 36	\$ 1	\$ 28	\$ 4	\$ 19	\$ 11	\$ 44.81	\$ 236.49
Specific Learning Disability	120	4	2,247	94	64	10	2,731	22.59
Other Health Impairments	169	6	3,268	133	0	0	3,938	14.16
Mild Mental Retardation	224	7	3,031	177	0	23	3,918	17.05
Emotional Disability	286	10	3,903	225	0	29	5,035	24.99
Hearing Impairment	0	0	0	0	0	0	0	6.02
Visual Impairment	34	1	929	26	0	3	0	0.00
Orthopedic Impairment	311	10	3,350	245	0	32	4,581	0.00
Moderate Mental Retardation	0	0	0	0	0	0	0	0.00
Moderate Mental Retardation	207	7	2,543	163	0	21	3,362	45.56
Multiple Disabilities (MD)	0	0	0	0	0	0	0	7.56
Autism	0	0	0	0	0	0	0	0.00
MD - Severe Sensory Impairment	234	8	6,475	185	0	24	351	126
Traumatic Brain Injury**	90	3	2,477	71	0	9	134	0
SELF-CONTAINED								
Speech/Language Impairment	0	0	0	0	0	0	0	0.00
Specific Learning Disability	0	0	0	0	0	0	0	0.00
Other Health Impairments	0	0	0	0	0	0	0	0.00
Mild Mental Retardation	360	12	5,285	284	0	37	540	194
Emotional Disability (ED)	477	16	7,843	376	0	49	716	256
ED - Separate Facility, Private School	0	0	0	0	0	0	0	9.73
Hearing Impairment	0	0	0	0	0	0	0	5.14
Visual Impairment	0	0	0	0	0	0	0	0.00
Orthopedic Impairment	0	0	0	0	0	0	0	0.00
Moderate Mental Retardation	579	19	8,136	457	0	60	868	311
Multiple Disabilities (MD)	918	31	13,975	724	0	95	1,376	493
Autism	996	33	13,993	785	0	103	1,493	535
Severe Mental Retardation	0	0	0	0	0	0	0	0.00
MD - Severe Sensory Impairment	0	0	0	0	0	0	0	0.00
Traumatic Brain Injury**	0	0	0	0	0	0	0	0.00

* Includes Extended School Year costs but not Tuition Out costs.

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12
Fiscal Year 2001

Category	Round Valley Unified School District										Tuition Out			
	Administration		Instruction		Instruc. Support		Operations		School Year		Total Cost Per Student *	Student/Staff Ratio	Aide	
RESOURCE	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Extended School Year	Cost Per Student	\$ 529	94.87	\$ 0	
Speech/Language Impairment	\$ 28	\$ 13	\$ 401	\$ 6	\$ 33	\$ 457	\$ 62	\$ 30	148	\$ 2,953	20.25	37.39	0	
Specific Learning Disability	206	97	1,876	44	49	673	92	44	315	3,259	24.12	14.14	0	
Other Health Impairments	303	142	1,576	65	127	96	1,321	181	86	217	6,032	12.14	7.26	0
Mild Mental Retardation	595	280	3,129	127	50	686	94	45	137	4,427	13.13	26.25	0	
Emotional Disability	309	145	2,895	66	32	24	330	45	21	0	2,761	18.18	0	0
Hearing Impairment	149	70	2,090	0	0	0	0	0	0	0	0	0	0	0
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Moderate Mental Retardation	351	165	4,940	75	57	780	107	51	1,293	7,819	8	0	0	0
Multiple Disabilities (MD)	47	22	665	10	8	105	14	7	485	1,363	57.14	0	0	0
Autism	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MD - Severe Sensory Impairment	3	1	38	1	0	6	1	0	1,293	1,343	1,000	0	0	0
Traumatic Brain Injury**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SELF-CONTAINED														
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Specific Learning Disability	485	228	6,827	104	78	1,078	147	70	0	9,017	5.57	0	0	0
Other Health Impairments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mild Mental Retardation	135	63	1,900	29	22	300	41	19	0	2,509	20.00	0	0	0
Emotional Disability (ED)	956	449	13,446	204	154	2,123	290	138	0	17,760	2.83	0	0	0
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Moderate Mental Retardation	27	13	380	6	4	60	8	4	0	502	100	0	0	0
Multiple Disabilities (MD)	2,019	949	1,267	431	325	4,485	613	292	0	10,381	30	1.40	0	0
Autism	2,221	1,044	570	475	358	4,934	675	321	475	11,073	66.67	1.24	0	0
Severe Mental Retardation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MD - Severe Sensory Impairment	2,120	997	1,330	453	342	4,709	644	306	0	10,901	28.57	1.33	0	0
Traumatic Brain Injury**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

* Includes Extended School Year costs but not Tuition Out costs.

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12

Fiscal Year 2001

Scottsdale Unified School District

Category	Administration			Instruction			Operations			School Year	Extended	Total Cost Per Student *	Student/Staff Ratio	Tuition Out
	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Teacher					
RESOURCE														
Speech/Language Impairment	\$ 5	\$ 5	\$ 5	\$ 5	\$ 1,269	\$ 29	\$ 73	\$ 12	\$ 66	\$ 25	\$ 0	\$ 1,465	36.95	\$ 2,018.66
Specific Learning Disability	13	15	3,079	42	207	33	189	72	6	3,643	15.82	60.84	0	25,456
Other Health Impairments	20	23	3,591	105	308	50	281	107	0	4,422	16.16	18.97	0	0
Mild Mental Retardation	50	57	7,614	125	763	123	697	265	0	9,674	8.05	5.99	0	0
Emotional Disability	16	18	4,001	34	244	39	223	85	0	4,660	12.07	109.58	0	0
Hearing Impairment	35	40	7,309	74	536	87	490	186	7	8,764	7.06	16.15	0	0
Visual Impairment	59	67	12,412	905	146	827	314	0	14,855	4.19	9.75	0	0	
Orthopedic Impairment	27	31	4,293	58	418	68	382	145	114	5,536	14.05	11.36	0	0
Moderate Mental Retardation	205	233	19,229	434	3,148	509	2,877	1,093	113	27,841	5.65	0.97	0	0
Multiple Disabilities (MD)	46	52	7,545	96	698	113	638	242	0	9,430	7.77	7.33	0	0
Autism	30	34	3,700	63	458	74	419	159	0	4,937	19.46	8.01	0	0
MD - Severe Sensory Impairment	58	66	15,777	123	890	144	814	309	0	18,181	2.33	0.00	0	0
Traumatic Brain Injury**	24	28	3,915	51	372	60	340	129	160	5,079	15.45	13.21	0	0
SELF-CONTAINED														
Speech/Language Impairment	9	11	970	20	144	23	131	50	0	1,358	70.81	22.42	0	0
Specific Learning Disability	0	0	0	0	0	0	0	0	0	0	0	0.00	0	0
Other Health Impairments	30	34	4,291	63	459	74	419	159	178	5,707	11.12	9.23	0	0
Mild Mental Retardation	42	48	5,898	89	647	105	592	225	0	7,646	8.80	6.35	0	0
Emotional Disability (ED)	33	38	5,247	70	507	82	463	176	75	6,691	9.15	9.49	23,104	0
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0	0
Hearing Impairment	54	61	10,229	113	822	133	751	286	0	12,449	4.65	8.15	26,962	0
Visual Impairment	96	109	17,200	203	1,470	238	1,343	510	0	21,169	2.61	4.00	19,975	0
Orthopedic Impairment	66	75	8,932	140	1,018	165	930	354	142	11,822	6.06	3.89	0	0
Moderate Mental Retardation	44	49	6,401	92	668	108	611	232	0	8,205	7.75	6.50	0	0
Multiple Disabilities (MD)	54	61	8,588	114	829	134	758	288	218	11,044	5.82	5.80	0	0
Autism	89	102	11,103	189	1,372	222	1,254	476	348	15,155	5.82	2.68	29,862	0
Severe Mental Retardation	149	169	18,529	315	2,284	369	2,087	793	0	24,695	3.23	1.61	0	0
MD - Severe Sensory Impairment	81	92	9,674	171	1,242	201	1,135	431	330	13,357	6.69	2.87	26,725	0
Traumatic Brain Injury**	36	40	7,297	75	547	88	500	190	0	8,773	6.29	14.81	0	0

* Includes Extended School Year costs but not Tuition Out costs.

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
DIRECT ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12
Fiscal Year 2001

Category	Tucson Unified School District										Student/Staff Ratio	Tuition Out
	Administration Compensation	Other	Instruction Compensation	Other	Instruc. Support Compensation	Other	Operations Compensation	Other	Extended School Year	Total Cost Per Student *	Teacher	Aide
RESOURCE												
Speech/Language Impairment	\$ 6	\$ 1	\$ 870	\$ 7	\$ 303	\$ 7	\$ 191	\$ 43	\$ 2	\$ 1,430	50.00	680.55
Specific Learning Disability	16	2	2,127	16	562	20	467	105	1	3,316	20.74	224.58
Other Health Impairments	35	5	4,235	36	1,236	36	1,028	230	0	6,841	10.79	36.56
Mild Mental Retardation	37	6	4,062	39	1,330	39	1,107	248	0	6,868	12.82	20.38
Emotional Disability	26	4	3,245	27	944	271	785	176	0	5,478	14.06	49.02
Hearing Impairment	85	13	7,543	88	3,032	445	2,522	565	6	14,299	7.11	5.57
Visual Impairment	48	7	6,885	50	1,727	869	1,436	322	0	11,344	6.10	0.00
Orthopedic Impairment	75	12	6,156	77	2,674	78	2,225	498	0	11,795	11.96	5.62
Moderate Mental Retardation	131	20	15,759	136	4,699	137	3,909	876	56	25,723	2.78	8.51
Multiple Disabilities (MD)	46	7	3,279	48	1,641	48	1,365	306	0	6,740	37.12	7.76
Autism	99	15	5,601	103	3,540	103	2,945	660	0	13,066	37.12	2.98
Severe Mental Retardation	50	8	4,237	52	1,802	53	1,499	336	0	8,037	17.35	10.74
MD - Severe Sensory Impairment	45	7	6,471	47	1,623	47	1,350	302	0	9,892	6.96	4.35
Traumatic Brain Injury**	59	9	8,399	61	2,120	62	1,764	395	0	12,869	37.12	462.07
SELF-CONTAINED												
Speech/Language Impairment	0	0	0	0	0	0	0	0	0	0	0.00	0.00
Specific Learning Disability	88	14	9,767	91	3,146	92	2,617	586	230	16,631	4.96	9.13
Other Health Impairments	48	7	4,314	50	1,719	50	1,430	320	0	7,938	13.20	9.98
Mild Mental Retardation	65	10	5,748	68	2,338	68	1,945	436	0	10,678	9.06	4.61
Emotional Disability (ED)	61	9	6,034	63	2,189	297	1,821	408	46	10,928	7.57	9.41
ED - Separate Facility, Private School	147	23	11,652	153	5,267	154	4,382	982	0	22,760	6.04	2.71
Hearing Impairment	178	27	17,316	185	6,378	186	5,306	1,189	0	30,765	3.31	3.12
Visual Impairment	19	3	2,649	20	678	20	564	126	0	4,079	16.08	456.52
Orthopedic Impairment	117	18	8,680	121	4,179	122	3,477	779	110	17,603	10.59	3.17
Moderate Mental Retardation	78	12	6,025	80	2,778	81	2,311	518	130	12,013	12.34	5.02
Multiple Disabilities (MD)	125	19	10,085	130	4,480	131	3,726	835	117	19,648	6.99	3.26
Autism	173	27	13,299	179	6,192	181	5,151	1,154	71	26,427	5.76	2.22
Severe Mental Retardation	131	20	9,313	136	4,685	137	3,897	873	637	19,829	11.13	2.71
MD - Severe Sensory Impairment	123	19	11,711	127	4,398	128	3,659	820	134	21,119	4.70	4.35
Traumatic Brain Injury**	87	13	8,105	90	3,116	91	2,592	581	67	14,742	7.50	5.87

* Includes Extended School Year costs but not Tuition Out costs.

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 1
ADDITIONAL COST PER STUDENT BY CATEGORY AND STAFF RATIO
K-12
Fiscal Year 2001

Category	Washington Elementary School District										Tuition Out	
	Administration		Instruction		Instruc. Support		Operations		Extended School Year			
	Compensation	Other	Compensation	Other	Compensation	Other	Other	Teacher	Aide			
RESOURCE	\$ 15	\$ 0	\$ 743	\$ 1	\$ 127	\$ 260	\$ 71	\$ 79	\$ 0	\$ 1,296	45.94 \$ 0	
Speech/Language Impairment	\$ 38	0	\$ 1,766	4	317	80	178	198	24	2,605	145.78 0	
Specific Learning Disability	116	0	3,239	10	974	235	546	609	32	5,761	19.21 8.05 0	
Other Health Impairments	269	0	6,516	23	2,248	543	1,260	1,405	0	12,264	13.87 3.01 0	
Mild Mental Retardation	49	0	1,547	4	406	98	228	254	111	2,697	24.62 23.52 0	
Emotional Disability	143	0	4,674	61	1,198	398	671	748	0	7,893	10.51 8.32 0	
Hearing Impairment	310	0	9,469	169	2,591	906	1,452	1,618	0	16,515	5.70 3.45 0	
Visual Impairment	317	0	6,865	436	2,653	798	1,487	1,657	0	14,213	19.45 2.32 0	
Orthopedic Impairment	0	0	0	0	0	0	0	0	0	0	0.00 0.00 0	
Moderate Mental Retardation	249	0	12,578	21	2,085	503	1,169	1,303	0	17,908	2.67 0.00 0	
Multiple Disabilities (MD)	535	0	11,261	0	4,476	1,364	2,508	2,797	348	23,289	14.41 1.35 0	
Autism	0	0	0	0	0	0	0	0	0	0	0.00 0.00 0	
MD - Severe Sensory Impairment	665	0	12,334	57	5,561	1,342	3,117	3,474	0	26,550	0.00 1.00 0	
SELF-CONTAINED												
Speech/Language Impairment	39	0	1,041	3	323	305	181	202	212	2,306	40.16 23.41 23.565	
Specific Learning Disability	120	0	3,869	10	1,000	241	560	625	162	6,587	9.35 9.81 19,939	
Other Health Impairments	155	0	4,478	13	1,298	313	727	811	499	8,294	8.34 6.33 19,812	
Mild Mental Retardation	114	0	3,316	10	953	230	534	596	280	6,033	9.97 8.71 24,412	
Emotional Disability (ED)	106	0	3,090	9	883	213	495	552	384	5,732	10.14 9.48 0	
ED - Separate Facility, Private School	0	0	0	0	0	0	0	0	0	0	0.00 0.00 0	
Hearing Impairment	150	0	4,425	13	1,254	303	703	784	631	8,263	11.74 6.75 18,847	
Visual Impairment	805	0	19,395	69	6,732	1,625	3,773	4,206	0	36,605	4.75 1.00 10,070	
Orthopedic Impairment	64	0	1,979	412	533	129	298	333	1,178	4,926	18.89 17.20 0	
Moderate Mental Retardation	185	0	4,674	16	1,545	373	866	966	437	9,062	10.11 4.56 23,837	
Multiple Disabilities (MD)	215	0	6,268	696	1,799	434	1,008	1,124	1,082	12,626	6.70 4.63 22,439	
Autism	396	0	9,976	266	3,314	1,085	1,857	2,071	2,201	21,166	6.11 2.12 23,884	
Severe Mental Retardation	408	0	9,175	35	3,412	824	1,912	2,132	2,462	20,360	7.66 1.86 28,646	
MD - Severe Sensory Impairment	636	0	14,157	54	5,323	1,285	2,983	3,325	1,354	29,117	6.90 1.18 22,357	
Traumatic Brain Injury**	125	0	4,531	11	1,044	252	585	652	0	7,200	7.19 12.00 0	

* Includes Extended School Year costs but not Tuition Out costs.

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 7

SCHEDULE 2
COMPOSITE ADDITIONAL COST PER STUDENT BY CATEGORY
(Average Per Student Cost of All Sample Districts)

K-12
Fiscal Year 2001

Category	No. of Students (ADM)	District of Attendance			Tuition Out		
		No. of Administrators	Instruction	Instruc. Support	Total Cost Per Student	No. of Students (ADM)	Cost Per Student
RESOURCE							
Speech/Language Impairment	12,582.99	\$ 23	\$ 2	\$ 1,152	\$ 55	\$ 139	\$ 45
Specific Learning Disability	14,916.29	\$ 77	5	2,331	38	283	77
Other Health Impairments	541.40	101	7	3,645	34	80	652
Mild Mental Retardation	374.66	224	13	4,761	97	1,036	150
Emotional Disability	634.91	112	7	2,879	45	521	134
Hearing Impairment	291.75	202	13	5,793	97	1,659	311
Visual Impairment	115.09	261	18	9,199	288	1,283	338
Orthopedic Impairment	170.68	220	12	5,653	180	1,487	1,033
Moderate Mental Retardation	29.55	330	29	8,146	132	2,018	290
Multiple Disabilities (MD)	90.82	303	9	4,818	157	1,125	208
Autism	93.23	324	16	5,913	151	1,932	281
Severe Mental Retardation	6.40	50	8	4,237	52	1,802	53
MD - Severe Sensory Impairment	23.80	891	26	7,520	135	1,589	271
Traumatic Brain Injury**	62.25	76	6	3,376	37	665	36
SELF-CONTAINED							
Speech/Language Impairment	284.88	23	1	933	6	189	108
Specific Learning Disability	1,425.31	270	9	4,173	42	667	92
Other Health Impairments	159.81	157	10	4,703	66	1,409	119
Mild Mental Retardation	1,465.83	236	13	4,687	72	1,150	90
Emotional Disability (ED)	984.41	180	14	5,079	72	1,142	160
ED - Separate Facility, Private School	147.45	495	23	8,989	167	2,915	142
Hearing Impairment	84.20	189	21	10,590	166	2,764	315
Visual Impairment	21.29	305	21	10,354	172	2,306	237
Orthopedic Impairment	88.75	193	41	9,378	204	2,694	1,062
Moderate Mental Retardation	667.01	504	19	5,498	105	1,525	153
Multiple Disabilities (MD)	364.30	544	32	7,581	213	2,259	250
Autism	365.96	328	43	9,949	177	2,835	303
Severe Mental Retardation	139.63	396	31	9,998	136	2,544	181
MD - Severe Sensory Impairment	134.40	534	39	10,086	150	2,692	356
Traumatic Brain Injury**	38.50	403	17	6,071	101	1,435	114

* Includes Extended School Year costs but not Tuition Out costs.

** Refer to the explanatory note for TBI category on Page 3.

Note: Refer to schedule explanation on page 8

SCHEDULE 3
ADDITIONAL COST PER STUDENT BY DISTRICT SIZE
K-12
Fiscal Year 2001

Category	District ADM 1,000-5,000	District ADM 5,001-10,000	District ADM 10,001-20,000	District ADM 20,001 and Above
RESOURCE				
Speech/Language Impairment	\$ 927	\$ 2,520	\$ 1,092	\$ 1,807
Specific Learning Disability	2,842	5,098	3,221	3,236
Other Health Impairments	3,078	0	4,769	6,055
Mild Mental Retardation	6,251	7,207	8,107	6,958
Emotional Disability	4,062	0	3,509	4,456
Hearing Impairment	2,327	2,398	8,331	9,827
Visual Impairment	1,062	4,524	15,812	13,148
Orthopedic Impairment	3,218	1,255	9,746	10,924
Moderate Mental Retardation	7,817	9,439	9,470	13,524
Multiple Disabilities (MD)	6,786	12,852	9,724	6,821
Autism	3,174	0	13,740	10,487
Severe Mental Retardation	0	0	0	8,037
MD - Severe Sensory Impairment	4,877	0	12,385	11,605
Traumatic Brain Injury*	806	19,089	2,731	5,549
SELF-CONTAINED				
Speech/Language Impairment	0	0	6,781	1,530
Specific Learning Disability	5,106	809	10,927	5,908
Other Health Impairments	3,606	0	8,720	8,070
Mild Mental Retardation	8,309	8,179	9,440	7,390
Emotional Disability (ED)	8,232	7,789	8,637	8,009
ED - Separate Facility, Private School	0	0	9,283	20,923
Hearing Impairment	0	0	12,717	17,456
Visual Impairment	0	3,220	31,170	15,506
Orthopedic Impairment	7,388	1,600	18,800	17,017
Moderate Mental Retardation	11,231	3,220	10,389	9,475
Multiple Disabilities (MD)	14,361	11,963	8,839	14,320
Autism	14,383	9,323	12,859	18,013
Severe Mental Retardation	8,455	410	11,713	17,278
MD - Severe Sensory Impairment	9,966	32,859	11,542	18,269
Traumatic Brain Injury*	0	0	6,461	10,011

Includes 4 districts.

Includes 3 districts.

Includes 6 districts.

*Refer to explanatory note for TBI category on page 3

Note: Costs do not include tuition out costs.

Note: Refer to schedule explanation on page 8

SCHEDULE 4
AVERAGE NUMBER OF STUDENTS PER INSTRUCTIONAL STAFF MEMBER
K-12
Fiscal Year 2001

Category	Elementary		High School		Unified	
	Students Per Teacher	Students Per Aide	Students Per Teacher	Students Per Aide	Students Per Teacher	Students Per Aide
RESOURCE						
Speech/Language Impairment	48.98	486.72	50.74	469.35	14.59	77.28
Specific Learning Disability	18.18	49.40	19.37	353.75	10.94	29.15
Other Health Impairments	16.37	9.71	33.52	24.66	6.12	12.57
Mild Mental Retardation	8.90	5.87	14.24	18.97	9.76	7.09
Emotional Disability	10.94	15.53	11.36	102.14	11.73	26.15
Hearing Impairment	10.67	7.90	11.71	20.75	3.99	4.40
Visual Impairment	5.35	5.14	8.24	0	2.71	13.86
Orthopedic Impairment	15.61	3.66	8.93	19.93	6.97	4.66
Moderate Mental Retardation	6.71	2.85	0	0	7.33	3.86
Multiple Disabilities (MD)	7.82	3.68	9.76	0	14.99	9.95
Autism	9.51	1.78	11.63	17.24	19.51	2.79
Severe Mental Retardation	0	0	0	0	17.39	10.67
MD - Severe Sensory Impairment	3.85	1.36	11.27	3.96	5.77	21.49
Traumatic Brain Injury*	30.61	40.08	33.06	0	9.37	25.89
SELF-CONTAINED						
Speech/Language Impairment	40.17	23.41	0	0	39.19	100.46
Specific Learning Disability	9.49	8.60	9.02	98.15	6.29	11.62
Other Health Impairments	8.57	5.70	0.00	0.00	7.22	5.63
Mild Mental Retardation	8.73	6.01	12.89	28.26	4.25	3.29
Emotional Disability (ED)	8.52	7.12	10.11	41.31	3.84	4.03
ED - Separate Facility, Private School	7.76	4.62	11.60	8.07	7.87	3.25
Hearing Impairment	6.40	10.40	8.38	0	3.37	3.63
Visual Impairment	2.96	1.67	0	0	10.47	7.67
Orthopedic Impairment	11.06	7.25	0	0	12.18	4.61
Moderate Mental Retardation	8.37	3.63	10.68	5.71	6.37	3.48
Multiple Disabilities (MD)	7.89	3.80	8.18	5.04	5.33	3.04
Autism	6.08	2.54	13.68	5.24	4.30	2.08
Severe Mental Retardation	7.45	2.66	9.87	2.25	3.66	2.00
MD - Severe Sensory Impairment	6.60	1.69	5.50	9.53	4.70	3.55
Traumatic Brain Injury*	7.50	4.62	8.34	5.52	6.24	6.12

*Refer to explanatory note for TBI category on page 3

Note: Refer to schedule explanation on page 9

SCHEDULE 5
AVERAGE NUMBER OF STUDENTS PER TEACHER BY DISTRICT SIZE
K-12
Fiscal Year 2001

RESOURCE	Category	District ADM 1,000-5,000	District ADM 5,001-10,000	District ADM 10,001-20,000	District ADM 20,001 and Above
Speech/Language Impairment		61.20	75.31	51.63	17.86
Specific Learning Disability		22.83	23.98	17.25	11.18
Other Health Impairments		21.05	20.94	16.27	6.70
Mild Mental Retardation		10.06	8.82	8.80	10.12
Emotional Disability		18.05	8.50	12.66	10.53
Hearing Impairment		34.35	7.42	7.93	5.32
Visual Impairment		40.00	37.81	3.90	3.61
Orthopedic Impairment		69.17	7.69	10.06	7.72
Moderate Mental Retardation		7.69	4.72	10.29	7.05
Multiple Disabilities (MD)		9.02	0	9.56	14.36
Autism		31.34	5.00	8.08	17.98
Severe Mental Retardation		0	0	0	17.39
MD - Severe Sensory Impairment		9.20	2.78	4.35	7.46
Traumatic Brain Injury*		215.00	33.33	23.54	10.63
SELF-CONTAINED					
Speech/Language Impairment		0	0	0	39.52
Specific Learning Disability		12.44	10.77	7.44	7.82
Other Health Impairments		16.13	0	8.47	7.88
Mild Mental Retardation		7.91	40.00	8.19	6.17
Emotional Disability (ED)		7.16	26.13	6.74	5.11
ED - Separate Facility, Private School		0	0	6.44	8.62
Hearing Impairment		0	0	4.02	3.83
Visual Impairment		0	0	1.57	9.59
Orthopedic Impairment		0	0	6.44	12.31
Moderate Mental Retardation		6.49	8.28	10.21	7.34
Multiple Disabilities (MD)		5.43	8.49	9.97	5.71
Autism		8.02	5.93	6.18	4.46
Severe Mental Retardation		6.21	0	9.19	3.85
MD - Severe Sensory Impairment		13.82	0	6.59	4.90
Traumatic Brain Injury*		0	0	9.08	6.44

Includes 4 districts.

Includes 1 district.

Includes 3 districts.

Includes 3 districts.

Includes 6 districts.

*Refer to explanatory note for TBI category on page 3

Note: Refer to schedule explanation on page 9

SCHEDULE 6
COMPARISON OF ADDITIONAL COSTS PER STUDENT BY DISABILITY CATEGORY
TO STATUTORY SUPPORT LEVELS

K-12

Fiscal Year 2001

Category	Additional Cost Per Student*	Cost Study Results			Additional Dollars Per Student	Statutory Weight
		Less Additional Costs from State Grants**	Additional Cost from Support Level Funding	Cost Index***		
ESY COSTS OF GROUP A RESOURCE AND SELF-CONTAINED						
GROUP B RESOURCE	\$ 15	\$ 0	\$ 15	0.006	\$ 8	0.003
Hearing Impairment	9,604	0	9,604	3.62	8,868	3.341
Visual Impairment	12,864	0	12,864	4.85	12,826	4.832
Orthopedic Impairment	10,332	0	10,332	3.89	10,267	3.868
Moderate Mental Retardation	13,158	8	13,150	4.95	11,265	4.244
Multiple Disabilities (MD)	7,730	4	7,726	2.91	11,241	4.235
Autism	10,854	0	10,854	4.09	11,241	4.235
Severe Mental Retardation	8,037	0	8,037	3.03	11,241	4.235
MD - Severe Sensory Impairment	11,919	10	11,909	4.49	15,993	6.025
GROUP B SELF-CONTAINED						
ED - Separate Facility, Private School	15,903	0	15,903	5.99	10,955	4.127
Hearing Impairment	17,087	0	17,087	6.44	8,868	3.341
Visual Impairment	16,249	0	16,249	6.12	12,826	4.832
Orthopedic Impairment	16,721	3	16,718	6.30	14,973	5.641
Moderate Mental Retardation	9,604	2	9,602	3.62	11,265	4.244
Multiple Disabilities (MD)	13,416	3	13,413	5.05	13,312	5.015
Autism	17,188	1	17,187	6.47	13,312	5.015
Severe Mental Retardation	16,656	0	16,656	6.27	13,312	5.015
MD - Severe Sensory Impairment	16,940	0	16,940	6.38	15,993	6.025

* Includes costs from all state and local, but not federal, sources. Includes costs for Extended School Year (ESY).

** Costs from state grants are removed to arrive at additional cost corresponding to statutory support level funds. In 2000-01, the only state grant applicable to K-12 was for Extended School Year.

*** Cost index based on 2000-01 statutory support level (2,654.39 = 1.0).

**** The support level shown is the statutory add-on weight and reflects state and local contributions.
No resource students in this category were identified in the cost study.

Note: Refer to schedule explanation on page 10.

The MD-Severe Sensory Impairment (Resource) category consists of 23.80 ADM.
For information purposes, the 2001-2002 statutory per student support level is \$2,720.91

SCHEDULES 1 THROUGH 6

PRESCHOOL

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 2001

Category	Cartwright Elementary School District						Total Cost Per Student**	Student/Staff Ratio	Tuition Out
	Administration Compensation Other	Instruction Compensation Other	Instruc. Support Other	Operations Compensation Other	Extended School Year	Teacher Aide			
Speech/Language Delay	\$ 1,026	\$ 6	\$ 5,621	\$ 100	\$ 377	\$ 63	\$ 1,299	\$ 555	\$ 9,047
Hearing Impairment	0	0	0	0	0	0	0	0	0.00
Visual Impairment	0	0	0	0	0	0	0	0	0.00
Moderate Delay	1,207	7	6,231	117	444	74	1,529	653	10,262
Severe Delay	1,546	9	7,233	150	569	95	1,959	836	12,397
									6.79
									2.54
									\$ 0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

** Includes Extended School Year costs but not Tuition Out costs.

Note: refer to schedule explanation on page 7.

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 2001

Category	Casa Grande Elementary School District						Total Cost Per Student**	Student/Staff Ratio	Tuition Out
	Administration Compensation Other	Instruction Compensation Other	Instruc. Support Compensation Other	Operations Compensation Other	Extended School Year	Teacher Aide			
Speech/Language Delay	\$ 509	\$ 100	\$ 13,768	\$ 0	\$ 1,092	\$ 0	\$ 2,131	\$ 501	\$ 0
Hearing Impairment	216	43	8,108	0	463	0	903	212	1,702
Visual Impairment	0	0	0	0	2,658	0	0	0	11,647
Moderate Delay	469	92	11,263	0	1,907	0	1,964	462	390
Severe Delay	517	102	11,596	0	1,996	0	2,164	509	1,713
									18,101
									3.57
									5.21
									\$ 0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

** Includes Extended School Year costs but not Tuition Out costs.

Note: refer to schedule explanation on page 7.

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 2001

Category	Crane Elementary School District										Student/Staff Ratio Teacher Aide	Tuition Out	
	Administration		Instruction			Support			Operations		Extended School Year	Total Cost Per Student**	
Compen- sation Other	Compen- sation Other	Compen- sation Other	Compen- sation Other	Compen- sation Other	Compen- sation Other	Compen- sation Other	Compen- sation Other	Compen- sation Other	Compen- sation Other	Compen- sation Other	Compen- sation Other	Compen- sation Other	
Speech/Language Delay	\$ 60	\$ 0	\$ 735	\$ 3	\$ 103	\$ 0	\$ 72	\$ 17	\$ 0	\$ 990	52.75	0.00	\$ 0
Hearing Impairment	1,607	0	10,232	82	2,784	0	1,956	471	0	17,132	3.79	4.03	\$ 0
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0.00	0.00	\$ 0
Moderate Delay	1,563	0	9,947	80	2,707	472	1,902	458	306	17,435	3.90	4.15	\$ 0
Severe Delay	1,057	0	7,223	54	1,832	2,312	1,287	310	0	14,075	5.37	6.64	\$ 0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

** Includes Extended School Year costs but not Tuition Out costs.

Note: refer to schedule explanation on page 7.

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 2001

Category	Flagstaff Unified School District										Student/Staff Ratio Teacher Aide	Tuition Out
	Administration Compensation	Instruction Compensation	Instruc. Support Other	Operations Compensation Other	Extended School Year	Total Cost Per Student**	Student/Staff Ratio Teacher Aide					
Speech/Language Delay	\$ 931	\$ 1	\$ 13,354	\$ 29	\$ 3,488	\$ 3	\$ 2,766	\$ 569	\$ 190	\$ 21,331	2.64	8.79 \$ 0
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0.00	0.00 \$ 0
Visual Impairment	845	1	10,933	26	3,167	3	2,512	516	0	18,003	4.60	4.35 \$ 0
Moderate Delay	608	1	8,394	19	2,278	2	1,807	371	608	14,088	4.70	9.17 \$ 0
Severe Delay	937	1	11,186	29	3,511	3	2,785	572	550	19,574	7.04	2.82 \$ 0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

** Includes Extended School Year costs but not Tuition Out costs.
Note: refer to schedule explanation on page 7.

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 2001

Category	Gilbert Unified School District						Total Cost Per Student**	Student/Staff Ratio	Tuition Out
	Administration Compensation Other	Instruction Compensation Other	Instruc. Support Compensation Other	Operations Compensation Other	Extended School Year	Teacher Aide			
Speech/Language Delay	\$ 282	\$ 0	\$ 10,715	\$ 29	\$ 698	\$ 0	\$ 2,670	\$ 361	\$ 13
Hearing Impairment	227	0	7,452	23	562	0	2,151	291	0
Visual Impairment	152	0	5,113	16	377	0	1,440	195	0
Moderate Delay	350	0	13,007	36	866	0	3,312	448	125
Severe Delay	466	0	17,074	48	1,153	0	4,409	597	169

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

** Includes Extended School Year costs but not Tuition Out costs.

Note: refer to schedule explanation on page 7.

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 2001

Category	Indian Oasis Unified School District								Total Cost Per Student**	Student/Staff Ratio	Tuition Out		
	Administration Compen- sation	Instruction Compen- sation	Instruc. Support Other	Operations Compen- sation	Extended School Year	Teacher	Aide						
Speech/Language Delay	\$ 65	\$ 0	\$ 232	\$ 0	\$ 0	\$ 6,819	\$ 0	\$ 0	\$ 7,116	0.00	38.46	\$ 0	
Hearing Impairment	503	0	1,803	0	0	9,539	0	0	0	11,845	0.00	4.95	\$ 0
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0.00	\$ 0	
Moderate Delay	913	0	9,163	0	0	978	0	0	0	11,054	5.00	6.00	\$ 0
Severe Delay	3,349	0	12,002	0	0	3,586	0	0	0	18,937	0.00	0.74	\$ 0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

** Includes Extended School Year costs but not Tuition Out costs.
Note: refer to schedule explanation on page 7.

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 2001

Category	Kyrene Elementary School District						Total Cost Per Student**	Student/Staff Ratio	Tuition Out
	Administration Compen-sation Other	Instruction Compen-sation Other	Instruc. Support Compen-sation Other	Operations Compen-sation Other	Extended School Year	Teacher Aide			
Speech/Language Delay	\$ 114	\$ 0	\$ 2,401	\$ 2	\$ 713	\$ 0	\$ 473	\$ 24	\$ 3,727
Hearing Impairment	321	0	6,699	6	1,856	0	1,332	67	0
Visual Impairment	292	0	6,079	5	1,691	0	1,213	61	0
Moderate Delay	449	0	9,332	12	3,834	0	1,862	94	184
Severe Delay	299	0	6,277	404	6,911	0	1,240	62	1,127
							16,320	4.98	7.91
								12.70	21.76
									\$ 0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

** Includes Extended School Year costs but not Tuition Out costs.

Note: refer to schedule explanation on page 7.

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 2001

Category	Mesa Unified School District						Total Cost Per Student**	Student/Staff Ratio	Tuition Out
	Administration Compensation Other	Instruction Compensation Other	Instruc. Support Compensation Other	Operations Compensation Other	Extended School Year	Teacher Aide			
Speech/Language Delay	\$ 160	\$ 0	\$ 3,652	\$ 23	\$ 1,912	\$ 1	\$ 4,047	\$ 1,036	\$ 0
Hearing Impairment	306	0	11,297	45	3,643	3	7,708	1,973	0
Visual Impairment	102	0	3,406	15	1,217	1	2,574	659	0
Moderate Delay	111	0	2,988	287	1,324	9	2,802	717	0
Severe Delay	142	0	3,384	21	1,696	1	3,590	919	432
							10,185	13.14	9.47
									0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

** Includes Extended School Year costs but not Tuition Out costs.

Note: refer to schedule explanation on page 7.

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 2001

Category	Prescott Unified School District						Total Cost Per Student**	Student/Staff Ratio	Tuition Out
	Administration Compensation	Instruction Compensation	Instruc. Support	Operations	Extended School Year	Teacher Aide			
Other	Other	Other	Other	Other	Other	Other	Other	Other	Other
Speech/Language Delay	\$ 1,316	\$ 0	\$ 6,416	\$ 186	\$ 1,222	\$ 0	\$ 2,720	\$ 179	\$ 10 \$ 12,049
Hearing Impairment	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00 \$ 0
Visual Impairment	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00 \$ 0
Moderate Delay	2,231	\$ 0	\$ 10,656	\$ 315	\$ 2,072	\$ 0	\$ 4,612	\$ 304	\$ 21 \$ 20,211
Severe Delay	1,433	\$ 0	\$ 7,459	\$ 202	\$ 1,331	\$ 0	\$ 2,962	\$ 195	\$ 161 \$ 13,743
									5.80 10.00 \$ 0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

** Includes Extended School Year costs but not Tuition Out costs.

Note: refer to schedule explanation on page 7.

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 2001

Round Valley Unified School District

Category	Round Valley Unified School District										Total Cost Per Student**	Student/Staff Ratio	Tuition Out
	Administration Compen- sation	Instruction Compen- sation	Other	Instruc. Support Compen- sation	Other	Operations Compen- sation	Other	Extended School Year	Teacher	Aide			
Speech/Language Delay	\$ 607	\$ 0	\$ 7,483	\$ 53	\$ 200	\$ 0	\$ 339	\$ 9	\$ 304	\$ 8,995	6.97	3.79	\$ 0
Hearing Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Visual Impairment	0	0	0	0	0	0	0	0	0	0	0	0	0
Moderate Delay	625	0	5,181	55	206	0	349	9	611	7,036	15.12	2.83	0
Severe Delay	1,149	0	6,078	101	379	0	641	17	1,939	10,304	100.00	1.32	0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

** Includes Extended School Year costs but not Tuition Out costs.

Note: refer to schedule explanation on page 7.

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 2001

Category	Scottsdale Unified School District						Total Cost Per Student**	Student/Staff Ratio	Tuition Out
	Administration Compen-sation Other	Instruction Compen-sation Other	Instruc. Support Compen-sation Other	Operations Compen-sation Other	Extended School Year	Teacher Aide			
Speech/Language Delay	\$ 19 \$ 0	\$ 1,903 \$ 12	\$ 308 \$ 4	\$ 284 \$ 72	\$ 230	\$ 2,832	24.42	0.00	\$ 0
Hearing Impairment	242 0	17,909	156	3,989 53	3,677	936 0	26,962	2.95	5.20 \$ 0
Visual Impairment	232 0	12,994	149	3,818 51	3,519	896 0	21,659	4.85	3.31 \$ 0
Moderate Delay	194 0	10,442	125	3,193 42	2,943	750 0	17,689	6.24	3.78 \$ 0
Severe Delay	174 0	10,046	112	2,866 38	2,642	673 0	16,551	6.14	4.58 \$ 0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

** Includes Extended School Year costs but not Tuition Out costs.

Note: refer to schedule explanation on page 7.

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 2001

Category	Tucson Unified School District										Student/Staff Ratio Teacher Aide	Tuition Out
	Administration		Instruction		Instruc. Support		Operations		Extended School Year			
Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	Compen-sation	Other	School Year	Total Cost Per Student**			
Speech/Language Delay	\$ 141	\$ 2	\$ 10,041	\$ 56	\$ 4,220	\$ 0	\$ 2,477	\$ 519	\$ 0	\$ 17,456	5.06	6.38
Hearing Impairment	64	1	6,053	26	1,925	0	1,130	237	0	9,436	6.25	625.00
Visual Impairment	94	1	8,832	37	2,793	0	1,639	344	0	13,740	4.26	0.00
Moderate Delay	101	1	6,886	40	3,012	0	1,768	371	113	12,292	7.83	7.98
Severe Delay	149	2	10,175	60	4,460	0	2,618	549	1,079	19,092	5.32	5.37
												0

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

** Includes Extended School Year costs but not Tuition Out costs.

Note: refer to schedule explanation on page 7.

SCHEDULE 1
ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY AND STAFF RATIO
PRESCHOOL*
Fiscal Year 2001

Category	Washington Elementary School District								Total Cost Per Student**	Student/Staff Ratio	Tuition Out
	Administration Compen- sation Other	Instruction Compen- sation Other	Instruc. Support Compen- sation Other	Operations Compen- sation Other	Extended School Year	Teacher	Aide				
Speech/Language Delay	\$ 113	\$ 0	\$ 2,554	\$ 1	\$ 221	\$ 0	\$ 647	\$ 508	\$ 8	\$ 4,052	17.56
Hearing Impairment	153	0	3,713	1	300	0	878	690	2,266	8,001	11.76
Visual Impairment	505	0	12,230	5	987	0	2,893	2,273	4,834	23,727	3.57
Moderate Delay	985	0	11,252	556	1,924	115	5,638	4,430	288	25,188	6.60
Severe Delay	569	0	8,057	5	1,112	0	3,259	2,560	635	16,197	7.34
											5.58
											16,781

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on Page 6.

** Includes Extended School Year costs but not Tuition Out costs.

Note: refer to schedule explanation on page 7.

SCHEDULE 2
COMPOSITE ADDITIONAL COST PER STUDENT (ONE ADM) BY CATEGORY
PRESCHOOL*
Fiscal Year 2001

Category	No. of Students (ADM)	District of Attendance						Extended School Year	Total Cost Per Student **	No. of Students (ADM)	Tuition Out Cost Per Student
		Administration Compensation	Instruction Compensation	Instruc. Support Other	Operations Compensation	Operations Other					
Speech/Language Delay	737.27	\$ 199	\$ 2	\$ 4,338	\$ 19	\$ 945	\$ 36	\$ 1,369	\$ 440	\$ 30	\$ 7,378
Hearing Impairment	20.40	275	1	9,248	43	2,215	241	3,560	873	264	16,720
Visual Impairment	7.33	196	0	5,958	24	1,561	4	1,702	445	330	10,220
Moderate Delay	278.83	518	6	8,032	159	2,025	49	2,604	980	137	14,510
Severe Delay	228.64	441	2	8,135	56	2,109	98	3,070	1,067	480	15,458
											12.00
											16,781

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 6.

** Includes Extended School Year costs but not Tuition Out costs.

Note: Refer to schedule explanation on page 8

SCHEDULE 3
ADDITIONAL COST PER STUDENT (ONE ADM) BY DISTRICT SIZE
PRESCHOOL*
Fiscal Year 2001

Category	District ADM 000-5,000	District ADM 5,001-10,000	District ADM 10,001-20,000	District ADM 20,000 and Above
Speech/Language Delay	\$ 6,567	\$ 18,102	\$ 6,397	7,495
Hearing Impairment	14,488	11,646	10,281	17,786
Visual Impairment	0	2,658	13,192	11,109
Moderate Delay	13,764	16,548	13,015	15,049
Severe Delay	13,940	18,574	15,530	15,496

Includes 4 districts.
 Includes 1 district.
 Includes 3 districts.
 Includes 3 districts.

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 6.

Note: Costs do not include tuition out costs.

Note: Refer to schedule explanation on page 8.

SCHEDULE 4
AVERAGE NUMBER OF STUDENTS PER INSTRUCTIONAL STAFF MEMBER
PRESCHOOL*
Fiscal Year 2001

Category	Elementary		Unified	
	Students Per Teacher	Students Per Aide	Students Per Teacher	Students Per Aide
Speech/Language Delay	14.12	28.94	7.00	9.30
Hearing Impairment	6.14	11.91	4.39	7.83
Visual Impairment	8.70	28.57	7.37	8.86
Moderate Delay	5.25	3.43	6.85	7.23
Severe Delay	6.63	4.76	6.20	5.37

Includes 5 districts.

Includes 8 districts.

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 6.
Note: Refer to schedule explanation on page 9

SCHEDULE 5
AVERAGE NUMBER OF STUDENTS PER TEACHER BY DISTRICT ADM SIZE
PRESCHOOL*
Fiscal Year 2001

Category	District ADM 000-5,000	District ADM 5,001-10,000	District ADM 10,001-20,000	District ADM 20,000 and Above
Speech/Language Delay	14.19	3.57	8.66	10.55
Hearing Impairment	7.58	5.00	4.88	4.59
Visual Impairment	0.00	0.00	5.08	7.00
Moderate Delay	5.54	4.83	4.85	6.96
Severe Delay	6.28	5.03	6.35	6.37

Includes 4 districts. Includes 1 district. Includes 3 districts. Includes 5 districts.

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 6.
Note: Refer to schedule explanation on page 9.

SCHEDULE 6
COMPARISON OF ADDITIONAL COSTS PER STUDENT (ONE ADM) BY DISABILITY CATEGORY
TO STATUTORY SUPPORT LEVELS
PRESCHOOL*
Fiscal Year 2001

Category	Cost Study Results			Cost Index****	Additional Dollars Per Student	Statutory Weight	Statutory Support Level*****
	Additional Cost Per Student**	Less Additional Costs from State Grants***	Additional Cost from Support Level Funding				
Speech/Language Delay	\$ 7,378	\$ 7,378	\$ 7,378	2.78	\$ 3,849	1.450	
Hearing Impairment	16,720		16,720	6.30	12,717	4.791	
Visual Impairment	10,220		10,220	3.85	16,675	6.282	
Moderate Delay	14,510		14,510	5.47	3,849	1.450	
Severe Delay	15,458		15,458	5.82	17,065	6.429	

* Each preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 6.

** Includes costs from all state and local, but not federal, sources. Includes costs for Extended School Year (ESY).

*** Costs from Extended School Year state grants are removed to arrive at additional cost corresponding to statutory support level funds. State Preschool grant costs are not removed since their purpose is not supplementary, but is rather to provide for funding shortfalls resulting from increased enrollment.

**** Cost index based on 2000-01 statutory support level ($2,654.39 = 1.0$).

***** The support level reflects state and local contributions. The weights include the base support level (BSL) (1.000), the group A weight for preschool (.450), and the applicable statutory add-on weight for the category. This differs from the K-12 Schedule 6 in which only the add-on weight is compared. This difference is due to the fact that state funding is provided only for Preschool students that are disabled. In other words, there is no "regular education" program for Preschool students as there is for K-12 students. Therefore, the cost per student may be compared directly to the funds generated by all three weights (the BSL, group A weight and add-on weight). It should be noted that there is no add-on weight for the Speech/ Language Delay and Moderate Delay categories and as a result the costs are compared only to the BSL and group A weight (total of 1.450).

Note: Refer to schedule explanation on page 10.

Note: For information purposes, the 2001-2002 statutory per student support level is \$2,720.91.

SCHEDULES 7 THROUGH 10

SCHEDULE 7
ADDITIONAL COST PER STUDENT BASED ON UNDUPLICATED ADM
Fiscal Year 2001

District	K-12			Preschool*		
	Student Count (ADM)	Per Student Costs State and Local Funds	Federal Funds Available Per Student	Student Count (ADM)	Per Student Costs State and Local Funds	Federal Funds Available Per Student
Cartwright Elementary	1,886	\$ 4,389	\$ 1,203	80	\$ 10,061	\$ 3,281
Casa Grande Elementary	663	3,666	829	20	21,995	2,367
Crane Elementary	595	3,225	956	14	11,005	3,794
Flagstaff Unified	1,493	3,319	741	25	18,609	3,022
Gilbert Unified	2,466	3,992	1,059	107	16,960	1,358
Indian-Oasis Unified	182	5,146	899	9	10,821	1,659
Kyrene Elementary	1,324	4,793	1,245	134	7,284	1,133
Mesa Unified	5,494	5,354	1,008	196	10,388	1,837
Phoenix Union High School	2,355	5,664	1,122	N/A	N/A	N/A
Prescott Unified	584	3,334	934	7	36,180	4,619
Round Valley Unified	170	3,608	1,178	8	7,799	1,095
Scottsdale Unified	2,224	4,681	883	61	14,749	2,023
Tucson Unified	6,462	6,038	557	153	15,672	1,149
Washington Elementary	3,767	3,143	766	177	16,108	1,500
Cost Study Average (Weighted)	29,665	4,763	886	990	13,368	1,730

* Each preschool student is counted as .5 for ADM purposes. Refer to explanatory note for preschool on page 6.

N/A District does not have Preschool program.

Note: Schedule does not include tuition out costs.

Note: Refer to schedule explanation on page 10.

SCHEDULE 8
**ADDITIONAL COSTS PER STUDENT, STATUTORY SUPPORT LEVELS,
AND STATEWIDE STUDENT COUNTS BY DISABILITY CATEGORY**

Fiscal Years 2001 and 1999

Category	Additional Cost from Support Level Funding*		Statutory Support Level in Dollars Per Student**		Unduplicated Student Count	
	2001	1999	2001	1999	2001	1999
ESY COSTS OF GROUP A RESOURCE AND SELF-CONTAINED	\$ 15	\$ 11	\$ 8	\$ 8	77,101	71,067
GROUP B RESOURCE						
Hearing Impairment	9,604	12,124	8,868	8,567	668	742
Visual Impairment	12,864	12,475	12,826	12,391	351	347
Orthopedic Impairment	10,332	8,156	10,267	4,472	507	455
Moderate Mental Retardation	13,150	12,662	11,265	7,200	135	133
Multiple Disabilities (MD)	7,726	16,147	11,241	5,116	237	175
Autism	10,854	14,831	11,241	5,116	253	151
Severe Mental Retardation	8,037	N/A	11,241	5,116	85	8
MD - Severe Sensory Impairment	11,909	18,148	15,993	15,450	85	53
GROUP B SELF-CONTAINED						
ED - Separate Facility, Private School	15,903	12,000	10,955	6,752	1,045	787
Hearing Impairment	17,087	13,021	8,868	8,567	845	135
Visual Impairment	16,249	11,988	12,826	12,391	180	87
Orthopedic Impairment	16,718	14,400	14,973	14,465	573	577
Moderate Mental Retardation	9,602	11,340	11,265	7,200	1,639	1,553
Multiple Disabilities (MD)	13,413	14,512	13,312	12,860	847	657
Autism	17,187	15,721	13,312	12,860	871	605
Severe Mental Retardation	16,656	15,317	13,312	12,860	298	306
MD - Severe Sensory Impairment	16,940	16,752	15,993	15,450	586	428
PRESCHOOL***						
Speech/Language Delay	7,378	10,237	3,849	3,718	1,321	1,220
Hearing Impairment	16,720	18,167	12,717	12,285	64	29
Visual Impairment	10,220	12,781	16,675	16,109	52	36
Moderate Delay	14,510	11,044	3,849	3,718	870	905
Severe Delay	15,458	13,003	17,065	16,486	561	519
Total Students					89,173	80,975

* Includes only costs corresponding to statutory support level funds. Excludes federal sources and state grants. Includes Extended School Year Costs.

** The statutory support level of \$2,654.39 multiplied by the statutory add-on weight for each category. For preschool, this includes the base support level (1.00), the group A weight for preschool (.45), and the applicable statutory add-on weight.

*** Each Preschool student is counted as .5 for ADM purposes. Refer to the explanatory note for preschool on page 6.

Note: Refer to schedule explanation on page 11.

The MD-Severe Sensory Impairment (Resource) category consists of 23.80 and 11.29 ADM for the 2001 and 1999 cost studies, respectively.

The Visual Impairment (Self-Contained) category consists of 21.29 and 15.92 ADM for the 2001 and 1999 cost studies, respectively.

SCHEDULE 9
EDUCATIONAL COSTS AND STUDENT/STAFF RATIO
GIFTED PROGRAM
Fiscal Year 2001

District	Compensation	Other	Total Operating Costs	Per Student Costs	Student Count	Student/Teacher Ratio
Cartwright Elementary	\$ 14,361	\$ 0	\$ 14,361	\$ 38	379	*
Casa Grande Elementary	251,818	5,624	257,442	983	262	66
Crane Elementary	0	0	0	0	185	26
Flagstaff Unified	424,132	850	424,982	720	590	51
Gilbert Unified	1,308,362	1,872	1,310,234	1,157	1,132	44
Indian-Oasis Unified	80,121	19,460	99,581	866	115	115
Kyrene Elementary	885,693	26,680	912,373	1,030	886	49
Mesa Unified	499,382	0	499,382	297	1,682	221
Phoenix Union High School	80,390	0	80,390	69	1,161	1,161
Prescott Unified	70,260	3,173	73,433	226	325	163
Round Valley Unified	9,618	1,284	10,902	143	76	121
Scottsdale Unified	805,155	29,824	834,979	376	2,220	126
Tucson Unified	2,355,115	164,302	2,519,417	1,529	1,648	70
Washington Elementary	1,322,907	6,630	1,329,537	713	1,864	75
Cost Study Totals and Averages	\$ 8,107,314	\$ 259,699	\$ 8,367,013	\$ 668	12,525	198

* Student/Teacher ratio not applicable.

Note: Refer to schedule explanation on page 11.

SCHEDULE 10
CAPITAL OUTLAY
PROGRAMS FOR DISABLED AND GIFTED STUDENTS
Fiscal Year 2001

District	K-12 Disabled		Preschool Disabled		Gifted	
	Total Costs	Per Student Costs	Total Costs	Per Student Costs*	Total Costs	Per Student Costs
Cartwright Elementary	\$ 23,581	\$ 13	\$ 81,583	\$ 1,023	\$ 0	\$ 0
Casa Grande Elementary	23,856	36	0	0	0	0
Crane Elementary	43,998	74	350	26	0	0
Flagstaff Unified	50,000	33	0	0	0	0
Gilbert Unified	184,230	75	0	0	0	0
Indian-Oasis Unified	5,697	31	0	0	0	0
Kyrene Elementary	25,000	19	0	0	0	0
Mesa Unified	1,040,982	189	41,462	212	0	0
Phoenix Union High School	97,274	41	N/A	N/A	0	0
Prescott Unified	21,700	37	0	0	0	0
Round Valley Unified	4,500	26	0	0	0	0
Scottsdale Unified	6,000	3	0	0	0	0
Tucson Unified	44,431	7	0	0	14,107	9
Washington Elementary	194,771	52	33,039	187	32,759	18
Cost Study Totals and Averages	\$ 1,766,020	\$ 60	\$ 156,434	\$ 336	\$ 46,866	\$ 4

* Each preschool student is counted as .5 for ADM purposes. Refer to explanatory note for preschool on page 6.

N/A District does not have a Preschool Program.

Note: Refer to schedule explanation on page 12.

PART 2

STATE OPERATED SCHOOL COST STUDY

Arizona State School for the Deaf and the Blind (ASDB)

Inclusive

I. STATE OPERATED SCHOOL SPECIAL EDUCATION FUNDING PROCEDURES

The amounts paid for voucher students placed in state institutions has been set by the Arizona State Legislature in the Arizona Revised Statutes (ARS), Section 15-1204, Subsection E, which reads:

"If approved, the voucher, in an amount not exceeding the sum of the following, shall be paid directly to the institution or deposited with the county treasurer to the credit of the school, with notice to the county school superintendent:

- "1. For group A, the base level multiplied by two."
- "2. For group B, the sum of the base for kindergarten through eight and the support level weight for the category, multiplied by the base level." (See Public School Cost Study for definitions of group B category.)
- "3. For both group A and group B, one hundred dollars for capital outlay costs and fifty dollars for transportation costs."

For fiscal year ending June 30, 2001, this translated into the following per student amounts for the categories applicable to ASDB (the only participant in the state operated school cost study):

Hearing Impairment (HI)	\$11,530
Multiple Disabilities (MD)	15,919
Visual Impairment (VI)	15,439
Multiple Disabilities-Severe Sensory Impairment (MDSSI)	18,567

In addition to the state institutional voucher funds, state agencies received monies from the state general fund and federal sources. It is important to note that only state voucher and general fund expenditures were included in the per student costs, and not federal expenditures.

II. METHODOLOGY

Student Count

The average daily membership (ADM) student count for ASDB is as follows:

ASDB - Tucson	288
Phoenix Day School for the Deaf	274
Preschool and Outreach	100
Cooperative Programs	<u>960</u>
TOTAL	<u>1,622</u>

II. METHODOLOGY (continued)

Identification of Cost Centers

The major functions or services provided by the state funded agency were identified as cost centers for purposes of this study. The functions used were as follows:

- A. ***Special Education*** — Activities necessary to carry out a state-approved instructional program for school-age disabled students during the regular school year and the extended school year as needed. Special Education was segregated into the following functions:
 1. ***Administration and Operations*** — Activities concerned with: a) the establishment and enforcement of agency policies related to management of the special education program; and b) the operation and maintenance of the agency's physical facilities dedicated to instruction as well as any overhead costs chargeable to special education. Generally, the types of costs included in this cost center would be similar to costs charged by public schools in Administration and Operations.
 2. ***Instruction and Instruction Support*** — Activities conducted during the regular school year concerned with: a) teaching of special education students by certified teachers and aides or assistants; and b) providing technical, personal, and logistical support to facilitate and enhance the instructional process. Generally, the types of costs included in this cost center would be similar to costs charged by public schools in Instruction and Instruction Support. Normally, support activities dealing directly with specific teachers or students would be classified under the "Instruction" cost center, whereas support activities benefiting special education on an agency-wide basis would be classified under "Administration and Operations". When the agency provided services to more than one category of disabled children, the costs were allocated to the categories based on the agency's allocation of these costs if determined reasonable by the accountants, or based on the ratios of students for each category.
 3. ***Extended School Year (ESY)*** — Activities concerned with providing special education and related services to supplement the school year for those students for whom such a program is necessary as described in ARS Section 15-881.
- B. ***Student Transportation*** — Activities involved in physically moving special education students from an off-campus residence to the school and back to the residence.
- C. ***Other*** — Includes all costs not charged to another cost center. The major expenses included were residential, social services, student activities, and any federally funded expenditures.
- D. ***Agency Administration*** — Activities concerned with the establishment and enforcement of policies related to the management of the agency as a whole and the operation and maintenance of the physical facilities. Any such costs directly chargeable to special education were charged to "Administration and Operations."

II. METHODOLOGY (continued)

Cost Identification and Allocation Methods

Costs were taken primarily from the agency's payroll records and accounting ledgers as of the date of fieldwork. Expenditures for the remaining months of the fiscal year were estimated primarily using the balance of annual salary amounts and the most reliable information for the other line items. The records generally provided a good segregation of expenditures by cost center. Adjustments between cost centers were performed when necessary to meet the objectives of the cost study.

Inquiries of agency personnel were made as needed to clarify information provided by the records for the purpose of allocating expenditures to the appropriate cost center. Unless otherwise noted, allocations of instructional expenditures to the categories were based on the ratios of students served.

- A. **Salaries** — Payroll records were analyzed and the actual salaries of special education teachers, aides, and support personnel were identified. During this process, the full-time equivalents (FTEs) of all personnel were identified as special education, transportation, agency administration or "other" for subsequent use in allocating certain other costs. Instruction and instruction support personnel were allocated to the student categories based on reviews of class rosters and/or discussion with appropriate personnel.
- B. **Employee Benefits** — Employee benefits were distributed to the various cost centers in the same proportion as the corresponding salaries.
- C. **Professional Services** — Professional services were allocated as a direct charge depending on the nature of the service.
- D. **Supplies and Materials** — Most supplies and materials were charged to the various cost centers based on actual usage.
- E. **Occupancy Costs** — Many of the occupancy costs such as rent and utilities were direct charges because separate buildings and meters were used. When allocations were necessary, square footage was the primary basis.
- F. **Equipment** — Allocated as a direct charge to the cost centers based on the item's purpose. Significant instructional expenditures were directly charged to the appropriate student category.
- G. **Other Expenses** — This category includes expenditures such as postage, travel, conference fees, dues, subscriptions, and miscellaneous costs. These items were primarily direct charges to the cost centers.

II. METHODOLOGY (continued)

- H. ***Allocation of Agency Administration*** — The total expenditures accumulated in the "Agency Administration" cost center were reallocated to the other cost centers based on the ratio of full-time equivalent personnel identified during the analysis of salaries. All agency administration at ASDB is considered excess since the primary purpose of the agency is to provide education.

III. SUMMARY OF RESULTS

The total agency costs for ASDB was over \$32.9 million of which approximately \$24.2 million was for special education and \$8.7 million was for related services. Of total costs, 10.8% were total agency administrative costs and 7.0% were student transportation costs. The special education cost per student from state and local funds was \$25,187, compared to \$26,264 for the fiscal year 1999 study.

The principal expenditures were for instructional compensation (salaries and employee related expenses) which averaged \$39,874 per teacher and \$15,267 per instructional aide.

The state operated school cost study is summarized on Schedules 1 through 3.

IV. SCHEDULES

SCHEDULE 1 pages 64-68

COST SUMMARY

Purpose — Schedule 1 presents costs for the total agency and for each program.

Source of Information

Total Agency Costs — Amounts taken from the agency's accounting ledgers.

Agency Administration — Costs taken from financial records by analysis.

Other — Costs taken from financial records by analysis.

Student Transportation — Costs taken from financial records by analysis.

Special Education Costs — These costs were compiled using the methods and procedures described. The primary sources of information were the agency's accounting ledgers, payroll records, class lists, and interviews with agency personnel.

IV. SCHEDULES (continued)

Student Count (ADM) — The counts were primarily based on the Arizona Department of Education voucher payment reports. Adjustments to these counts were made as necessary to distribute the student counts to various programs and to add nonvouchedered students. These adjustments were based on the agency's enrollment records.

Student to Instructional Staff Ratios — Student Count by category divided by Teacher and Instructional Aide FTEs, as determined by payroll records and discussion with agency personnel. Teacher FTEs included in this calculation include all instructors working with students (physical education, art, music, etc.) in addition to the classroom teachers.

SCHEDULE 2 page 69

COST PER STUDENT BY CATEGORY OF DISABILITY AND PROGRAM

Purpose — Schedule 2 is designed to provide a detailed analysis of education costs per student for each category and program. Costs in this schedule are analyzed by "Administration and Operations" and "Instruction and Support." These categories are further detailed by "Compensation" and "Other."

Source of Information

Instruction and Support Costs — Obtained from Schedule 1.

Administration and Operations Costs — Costs from Schedule 1 were allocated to categories based on student counts.

Compensation — Includes salaries and benefits from Schedule 1.

Other — Includes all costs other than compensation from Schedule 1.

Total Cost Per Student — Costs divided by the student count.

IV. SCHEDULES (continued)

SCHEDULE 3
page 70

**COMPARISON OF COST PER STUDENT TO VOUCHER FUNDING,
FISCAL YEARS 2001 AND 1999**

Purpose — Schedule 3 is designed to provide a comparison of total costs per student by disability between the FY2001 cost study and the FY1999 cost study. The costs represent an overall average of the basic K-12 programs and, therefore, do not include the Preschool and Outreach, or Cooperative Programs.

Source of Information

Cost Per Student 2001 — Refer to Schedule 2.

Cost Per Student 1999 — Refer to the prior Cost Study dated December 1999, Schedule 3.

Voucher Funding Per Student 2001 — Refer to page 58.

Voucher Funding Per Student 1999 — Refer to prior Cost Study dated December 1999.

SCHEDULE 1
ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND
COST SUMMARY -TOTAL AGENCY
Fiscal Year 2001

Line Item	Special Education**										Student Trans.**	Other	Total* Preschool & Outreach	Total* Cooperative Program	Agency Administration	TOTAL AGENCY
	Admin. and Operations	HI	VI	Instruction and Support MDSS	MD	ESY	Total Spec. Ed.									
Salaries	\$ 1,234,808	\$ 3,530,680	\$ 587,010	\$ 2,633,739	\$ 1,154,858	\$ 46,600	\$ 9,187,695	\$ 906,304	\$ 2,602,729	\$ 1,676,926	\$ 5,136,952	\$ 2,402,710	\$ 21,913,316			
Employee Benefits	236,340	676,337	112,448	504,519	221,225	8,926	1,759,995	173,612	498,579	321,233	984,035	460,263	4,197,717			
Professional Services	150,364	29,629	116	7,585	5,347	4,200	197,241	16,941	461,255	139,563	326,223	154,869	1,296,092			
Supplies & Materials	305,100	77,720	4,148	42,197	24,182	136	453,483	509,066	286,949	36,552	504,556	295,060	2,085,666			
Occupancy	793,941	0	0	0	0	0	793,941	5,958	240,399	5,296	0	0	1,045,594			
Equipment	359,919	27,824	0	7,736	5,235	0	400,714	429,628	215,010	15,020	656,500	195,158	1,912,030			
Other	8,046	142	0	55	33	1,395	9,671	6,907	238,620	35,531	174,002	42,601	507,332			
TOTAL Allocation of:	\$ 3,088,718	\$ 4,342,332	\$ 703,722	\$ 3,195,831	\$ 1,410,880	\$ 61,257	\$ 12,802,740	\$ 2,048,416	\$ 4,543,541	\$ 2,230,121	\$ 7,782,268	\$ 3,550,661	\$ 32,957,747			
Allocation of: ESY Agency Admin.	1,352,425	30,467	4,849	16,916	9,025	(61,257)	1,352,425	238,666	723,041	255,400	981,129	(3,550,661)	0			
TOTAL COSTS	\$ 4,441,143	\$ 4,372,799	\$ 708,571	\$ 3,212,747	\$ 1,419,905	\$ 0	\$ 14,155,165	\$ 2,287,082	\$ 5,266,582	\$ 2,485,521	\$ 8,763,397	\$ 0	\$ 32,957,747			
Student Count (ADM)	562,00	320,00	32,00	121,00	89,00					562,00	562,00					
COST PER STUDENT	\$ 7,902	\$ 13,665	\$ 22,143	\$ 26,532	\$ 15,954					\$ 25,187	\$ 4,070					
Student/Teacher Ratio		5.12	3.69	2.17	4.68											
Student/Aide Ratio		11.49	12.36	7.41	7.22											

* See detailed program expenditures on following schedules.

**Includes Tucson Campus and PDSD. (See individual schedules on following pages.)

NOTE: Refer to schedule explanation on page 61.

SCHEDULE 1
ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND
COST SUMMARY - ASDB TUCSON CAMPUS
Fiscal Year 2001

Line Item	Admin. and Operations	Special Education						Student Trans.	Agency Administration	TOTAL ASDB TUCSON
		HI	VI	MDSSI	MD	ESY	Total Spec. Ed.			
Salaries	\$ 773,972	\$ 1,637,470	\$ 587,010	\$ 2,117,822	\$ 734,145	\$ 26,600	\$ 5,877,019	\$ 379,509	\$ 0	\$ 6,256,528
Employee Benefits	148,262	313,674	112,448	405,690	140,633	5,095	1,125,802	72,699	0	1,198,501
Professional Services	82,546	2,093	116	2,003	1,001	4,200	91,959	1,873	0	93,832
Supplies & Materials	159,739	23,117	4,148	31,128	15,564	136	233,832	107,119	0	340,951
Occupancy	793,941	0	0	0	0	0	793,941	5,958	0	799,899
Equipment	323,535	3,613	0	2,828	1,414	0	331,390	231,385	0	562,775
Other	6,425	46	0	36	18	1,395	7,920	6,773	0	14,693
Subtotal From ASDB Total	\$ 2,288,420	\$ 1,980,013	\$ 703,722	\$ 2,559,507	\$ 892,775	\$ 37,426	\$ 8,461,863	\$ 805,316	\$ 0	\$ 9,267,179
TOTAL Allocation of:	\$ 2,288,420	\$ 1,980,013	\$ 703,722	\$ 2,559,507	\$ 892,775	\$ 37,426	\$ 8,461,863	\$ 805,316	\$ 903,950	\$ 903,950
Allocation of: ESY Agency Admin.	802,909	13,070	4,849	13,580	5,927	(37,426)	802,909	101,041	(903,950)	0
TOTAL COSTS	\$ 3,091,329	\$ 1,993,083	\$ 708,571	\$ 2,573,087	\$ 898,702	\$ 0	\$ 9,264,772	\$ 906,357	\$ 0	\$ 10,171,129
Student Count (ADM)	288.00	119.00	32.00	89.00	48.00			288.00	288.00	
COST PER STUDENT	\$ 10,734	\$ 16,749	\$ 22,143	\$ 28,911	\$ 18,723			\$ 32,169	\$ 3,147	
Student/Teacher Ratio		4.90	2.31	4.50	4.84					
Student/Aide Ratio		9.19	8.77	8.44	6.42					

NOTE: Refer to schedule explanation on page 61.

SCHEDULE 1
ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND
COST SUMMARY - PHOENIX DAY SCHOOL FOR THE DEAF
Fiscal Year 2001

Line Item	Admin. and Operations	Special Education				Total Spec. Ed.	Student Trans.	Agency Administration	TOTAL PDSD
		HI	MDSS	Instruction and Support	ESY				
Salaries	\$ 460,836	\$ 1,893,210	\$ 515,917	\$ 420,713	\$ 20,000	\$ 3,310,676	\$ 526,795	\$ 0	\$ 3,837,471
Employee Benefits	88,278	362,663	98,829	80,592	3,831	634,193	100,913	0	735,106
Professional Services	67,818	27,536	5,582	4,346	0	105,282	15,068	0	120,350
Supplies & Materials	145,361	54,603	11,069	8,618	0	219,651	401,947	0	621,598
Occupancy	0	0	0	0	0	0	0	0	0
Equipment	36,384	24,211	4,908	3,821	0	69,324	198,243	0	267,567
Other	1,621	96	19	15	0	1,751	134	0	1,885
Subtotal From ASDB Total	\$ 800,298	\$ 2,362,319	\$ 636,324	\$ 518,105	\$ 23,831	\$ 4,340,877	\$ 1,243,100	\$ 0	\$ 5,583,977
TOTAL	\$ 800,298	\$ 2,362,319	\$ 636,324	\$ 518,105	\$ 23,831	\$ 4,340,877	\$ 1,243,100	\$ 687,141	\$ 6,271,118
Allocation of:									
ESY									
Agency Admin.	549,516	17,397	3,336	3,098	(23,831)	549,516	137,625	(687,141)	0
TOTAL COSTS	\$ 1,349,814	\$ 2,379,716	\$ 639,660	\$ 521,203	\$ 0	\$ 4,890,393	\$ 1,380,725	\$ 0	\$ 6,271,118
Student Count (ADM)	274.00	201.00	32.00	41.00			274.00		
COST PER STUDENT	\$ 4,926	\$ 11,839	\$ 19,989	\$ 12,712					
Student/Teacher Ratio		4.90	2.31	4.50					
Student/Aide Ratio		9.19	8.77	8.44					

NOTE: Refer to schedule explanation on page 61.

SCHEDULE 1
ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND
COST SUMMARY - COOPERATIVE PROGRAMS
Fiscal Year 2001

Line Item	Admin. and Operations	Special Education					Other	Agency Administration	TOTAL COOPERATIVE PROGRAMS
		HI	VI	MDSSI	Instruction and Support MD	ESY			
Salaries	\$ 545,409	\$ 2,767,467	\$ 683,948	\$ 632,667	\$ 284,699	\$ 0	\$ 4,914,190	\$ 222,762	\$ 0 \$ 5,136,952
Employee Benefits	104,479	530,136	131,017	121,194	54,537	0	941,363	42,672	0 984,035
Professional Services	0	248,131	57,986	5,810	14,296	0	326,223	0	0 326,223
Supplies & Materials	3,949	347,336	127,243	9,215	16,813	0	504,556	0	0 504,556
Occupancy	0	0	0	0	0	0	0	0	0 0
Equipment	0	437,171	194,237	12,700	12,392	0	656,500	0	0 656,500
Other	0	119,406	45,967	3,342	5,287	0	174,002	0	0 174,002
Subtotal From ASDB Total	\$ 653,837	\$ 4,449,647	\$ 1,240,398	\$ 784,928	\$ 388,024	\$ 0	\$ 7,516,834	\$ 265,434	\$ 0 \$ 7,782,268
TOTAL	\$ 653,837	\$ 4,449,647	\$ 1,240,398	\$ 784,928	\$ 388,024	\$ 0	\$ 7,516,834	\$ 265,434	\$ 981,129 \$ 981,129
Allocation of: ESY Agency Admin.	981,129	0	0	0	0	0	981,129	0	0 8,763,397
TOTAL COSTS	\$ 1,634,966	\$ 4,449,647	\$ 1,240,398	\$ 784,928	\$ 388,024	\$ 0	\$ 8,497,963	\$ 265,434	\$ 0 \$ 8,763,397
Student Count (ADM)	960.00	547.00	237.00	87.00	89.00		960.00		
COST PER STUDENT	\$ 1,703	\$ 8,135	\$ 5,234	\$ 9,022	\$ 4,360		\$ 8,852		
Student/Teacher Ratio		8.78	14.93	5.70	10.78				
Student/Aide Ratio		28.64	40.03	25.16	34.99				

NOTE: Refer to schedule explanation on page 61. ASDB provides specific required educational services for MDSSI and MD students. The balance of their educational program is provided by the home school district. The HI and VI students receive their entire educational program through ASDB.

SCHEDULE 1
ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND
COST SUMMARY - PRESCHOOL AND OUTREACH PROGRAMS
Fiscal Year 2001

NOTE: Refer to schedule explanation on page 61.

SCHEDULE 2
ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND
COST PER STUDENT BY CATEGORY OF DISABILITY AND PROGRAM
Fiscal Year 2001

Category/Program	Administration and Operations			Instruction and Support		TOTAL
	Compensation	Other	Compensation	Other		
VISUAL IMPAIRMENT						
ASDB Tucson Campus	\$ 5,450	\$ 5,284	\$ 21,858	\$ 285	\$ 32,877	
Preschool and Outreach	2,321	602	16,153	914	19,990	
Cooperative Programs	1,257	447	3,439	1,795	6,938	
HEARING IMPAIRMENT						
ASDB Tucson Campus	5,450	5,284	16,396	352	27,482	
Phoenix Day School for the Deaf	3,621	1,305	11,223	616	16,765	
Preschool and Outreach	2,321	602	9,239	1,997	14,159	
Cooperative Programs	1,257	447	6,029	2,106	9,839	
MULTIPLE DISABILITIES						
ASDB Tucson Campus	5,450	5,284	18,225	498	29,457	
Phoenix Day School for the Deaf	3,621	1,305	12,227	485	17,638	
Cooperative Programs	1,257	447	3,812	548	6,064	
MULTIPLE DISABILITIES-SEVERE SENSORY IMPAIRMENT						
ASDB Tucson Campus	5,450	5,284	28,354	557	39,645	
Phoenix Day School for the Deaf	3,621	1,305	19,221	779	24,926	
Cooperative Programs	1,257	447	8,665	357	10,726	

NOTE: Refer to schedule explanation on page 62.

SCHEDULE 3**ARIZONA STATE SCHOOLS FOR THE DEAF AND THE BLIND
COMPARISON OF COST PER STUDENT TO VOUCHER FUNDING
Fiscal Year 2001 and 1999**

Category/Program	Cost per Student		Voucher Funding per Student 1999
	2001	1999	
Visual Impairment	\$ 32,877	\$ 37,990	\$ 15,439
Hearing Impairment	20,751	21,762	11,530
Multiple Disabilities	24,012	28,794	15,919
Multiple Disabilities/ Severe Sensory Impairment	35,750	34,784	18,567
			17,942

NOTE: Refer to schedule explanation on page 63. These amounts do not include the Preschool and Outreach, and Cooperative Programs. In addition to the educational voucher payments, ASDB receives a separate, direct state appropriation. Therefore, the amounts not funded by the voucher payments are at least partially covered by this appropriation.

PART 3

RESIDENTIAL TREATMENT CENTER EDUCATIONAL COST STUDY

I. RESIDENTIAL TREATMENT CENTER EDUCATION FUNDING PROCEDURES

The amounts paid for voucher students placed in private institutions has been set by the Arizona State Legislature in the Arizona Revised Statutes (ARS), Section 15-1184, Subsection D, which reads:

"If approved, the appropriate voucher shall be issued in an amount not exceeding the sum of the following and shall be paid directly to the private residential facility in a manner prescribed by the superintendent of public instruction:

- "1. For group A and for placements not requiring special education services, the base level multiplied by two.
- "2. For group B, the sum of the support level weight as provided in ARS Section 15-943, paragraph 2, subdivision (a) for kindergarten programs through grade eight or for grades nine through 12, whichever is appropriate, and the support level weight for the category, multiplied by the base level. (See the Public School Cost Study for definitions of group B category.)
- "3. For both group A and group B, two hundred forty dollars for capital outlay costs or related services and fifty dollars for transportation or related services costs. Beginning with fiscal year 1991-1992, the amounts provided in this paragraph for capital outlay and transportation are increased by the growth rate prescribed by law, subject to appropriation."

For fiscal year ending June 30, 2001, this translated into the following schedule for voucher payments for the categories of students enrolled at the participating RTCs:

	<u>Annual</u>	<u>Daily</u>
Emotional Disability--Private School (EDP)		
Elementary	\$ 14,149	\$80.85
High School	14,436	82.49
Multiple Disabilities (MD)		
Elementary	16,476	94.15
High School	16,765	95.80
Other Health Impairments (OHI), Specific Learning Disability (SLD) Speech/Language Impairments (SLI) and Non Special Education (NSE)		
Elementary and High School	5,537	31.64

In addition to the voucher payments, RTCs may receive funds that may be used for educational purposes from private placements, donations, and federal grants. It is important to note that federally funded expenditures were not included in the per student costs.

II. METHODOLOGY

Sample Selection

The sample of RTCs was selected with the objective of being representative of these agencies state-wide in terms of the size of the voucher enrollment, the type of institution, and the location of the institution. The RTCs visited represent 47% of the private institution voucher enrollment for fiscal year 2000-2001. These RTCs and their actual student count on an average daily membership (ADM) basis are listed below.

Arizona Baptist Children's Services - Little Canyon	42
Arizona Children's Home	34
Prehab of Arizona, Inc.	51
The New Foundation	<u>30</u>
Total	<u>157</u>

Note: The counts listed above, and those used elsewhere in the study to calculate per student costs, include some nonvouchedered students not placed by the state that are receiving the same services as those that are vouchedered.

Additional Cost Concept

Additional costs are those excess expenditures, funded by state and other nonfederal sources (i.e., donations and private placement revenue), that are incurred by the RTCs to provide basic academic and special educational programs to their students. Included are only those costs that are above and beyond the treatment costs of these students, and those costs that would not be incurred by the agency in the absence of the educational programs.

The study did not allocate agency-wide administrative and operational expenditures to education since many of these costs would be incurred by the agencies regardless of operating an educational program. However, the study did include variable administrative expenditures and those costs directly attributable to the educational program when the service would be required by a school operating independently of an agency. Examples of these costs include: a) the applicable educational percentage of salaries and employee-related benefits for administrators and support staff directly engaged in the coordination of treatment and educational services; b) placement and intake procedures; and c) educational records processing.

II. METHODOLOGY (continued)

The study did not include educational costs that were beyond the intent of the voucher funding received from the Arizona Department of Education such as vocational education, summer school (other than ESY), and GED programs. Also not included were expenditures funded by federal grants.

Identification of Cost Centers

The major functions or services provided by the private RTCs were identified as cost centers for purposes of this study. The functions used were as follows:

- A. *Academic Education* — Activities necessary to carry out a state-approved regular and special education program for school-age students during the regular school year and the extended school year as needed. Academic education was segregated into the following functions:
 1. *Administration and Operations* — Activities concerned with: a) the establishment and enforcement of agency policies related to management of the education program; and b) the operation and maintenance of the agency's physical facilities dedicated to instruction as well as any overhead costs chargeable to education. Generally, the types of costs included in this cost center would be similar to costs charged by public schools in Administration and Operations.
 2. *Instruction and Instruction Support* — Activities conducted during the regular school year concerned with: a) teaching of students by certified teachers and aides or assistants; and b) providing technical, personal, and logistical support to facilitate and enhance the instructional process. Generally, the types of costs included in this cost center would be similar to costs charged by public schools in Instruction and Instruction Support. Normally, support activities dealing directly with specific teachers or students would be classified under the "Instruction" cost center, whereas support activities benefiting special education on an agency-wide basis would be classified under "Administration and Operations". When the agency provided services to more than one category of students, the costs were allocated to the categories based on the agency's allocation of these costs if determined reasonable by the accountants, or based on the ratios of students for each category.
 3. *Extended School Year (ESY)* — Activities concerned with providing special education and related services to supplement the school year for those students for whom such a program is necessary as described in ARS Section 15-881. These costs were allocated to the categories based on the ratios of the students served.

II. METHODOLOGY (continued)

4. *Student Transportation* — Activities involved in physically moving students solely to facilitate the instructional program.
- B. *Other Education* — Includes educational costs that are not funded by the monies such as; vocational education, summer school (other than ESY), GED, and federally funded expenditures.
- C. *Other* — Includes all costs not charged to another cost center. The major expenditures include; treatment, residential, social services, student activities, and other noneducational programs of the agency.
- D. *Agency Administration* — Activities concerned with the establishment and enforcement of policies related to the management of the agency as a whole and the operation and maintenance of the physical facilities. Any such costs directly attributable to education were charged to "Administration and Operations", as described in the "Additional Cost Concept" section above.

Cost Identification and Allocation Methods

Costs were taken primarily from the agencies' payroll records and accounting ledgers. Expenditures for the remaining months of the fiscal year were estimated primarily using the balance of annual salary amounts and the most reliable information for the other line items. The records generally provided a good segregation of expenditures by cost center. Adjustments between cost centers were performed when necessary to meet the objectives of the cost study and to maintain consistency between agencies.

Inquiries of agency personnel were made as needed to clarify information provided by the records for the purpose of allocating expenditures to the appropriate cost center. Unless otherwise noted, allocations of instructional expenditures were based on the ratios of students served.

- A. *Salaries* — Payroll records were analyzed to identify all educational personnel and their salaries. Instruction and instruction support personnel were allocated to the student categories based on reviews of class rosters and/or discussions with appropriate personnel.
- B. *Employee Benefits* — Employee benefits were distributed to the various cost centers in the same proportion as the corresponding salaries.
- C. *Professional Services* — Professional services were allocated as a direct charge to the cost center and student category depending on the nature of the service.
- D. *Supplies and Materials* — Most supplies and materials were charged to the various cost centers based on actual usage.

II. METHODOLOGY (continued)

- E. ***Occupancy Costs*** — Most occupancy costs such as rent and utilities were allocated to the cost centers based on square footage. Direct charges were made when separate building and meters were used.
- F. ***Depreciation*** — Allocated as a direct charge to the cost centers based on the item's purpose.
- G. ***Other Expenses*** — Includes expenditures such as; postage, travel, conference fees, dues, subscriptions, and miscellaneous costs. These items were primarily direct charges to the cost centers.

III. SUMMARY OF RESULTS

The four participating agencies expended approximately \$1.9 million in state and other nonfederal funds to provide educational services to students at an average cost of \$11,736.

The principal expenditures were made for instructional compensation (salaries and employee related expenses). The average annual compensation for teachers was \$29,236 and for aides, \$20,507.

The residential treatment center education cost study results are summarized on Schedules 1 through 3.

IV. SCHEDULES

SCHEDULE 1 pages 79-82

COST SUMMARY

Purpose — A separate Schedule 1 for each RTC presents costs for the total agency by cost center, the annual and daily educational cost per student, and the student/staff ratios.

Source of Information

Total Agency Costs — Amounts taken from the agency's accounting ledgers.

Agency Administration — Costs taken from financial records by analysis.

Other — Costs taken from financial records by analysis.

Student Transportation — Costs taken from financial records by analysis.

IV. SCHEDULES (continued)

Student Transportation — Costs taken from financial records by analysis.

Academic Education Costs — These costs were compiled using the methods and procedures described. The primary sources of information were the agency's accounting ledgers, payroll records, class lists, and interviews with agency personnel.

Student Count (ADM) — The counts were primarily based on the Arizona Department of Education voucher payment reports. Additions to these counts were made as needed to include students not placed by the state that were enrolled in the same educational program. This information was derived from agencies' enrollment records. All counts represent an average daily membership (ADM), as they were based on the number of enrollment days divided by 175 (days in the standard school year).

Student to Instructional Staff Ratios — Student count by category divided by teacher and instructional aide FTEs, as determined by payroll records and discussion with agency personnel.

SCHEDULE 2 page 83

COMPOSITE AVERAGE OF ADDITIONAL COST PER STUDENT COMPARED TO VOUCHER FUNDING AND STUDENT/STAFF RATIOS BY CATEGORY- ALL RESIDENTIAL TREATMENT CENTERS

Purpose — Schedule 2 is designed to present the average cost and student/staff ratios for all the participating RTCs and to compare the average cost to voucher funding.

Source of Information

Number of Students — Total of participating RTC student counts from Schedule 1.

Annual Cost Per Student — Total educational costs of all participating agencies by category divided by the total student count by category.

Annual Voucher Funding — Refer to page 72.

Daily Cost Per Student — Annual cost per student divided by 175 days.

Daily Voucher Funding — Refer to page 72.

Student to Instructional Staff Ratios — Student count divided by the total of teacher and instructional aide FTEs by category for all participating RTCs.

IV. SCHEDULES (continued)

SCHEDEULE 3
page 84

**COMPARISON OF COST PER STUDENT TO VOUCHER FUNDING
ALL RESIDENTIAL TREATMENT CENTERS
FISCAL YEARS 2001 AND 1999**

Purpose — Schedule 3 is designed to provide a comparison of total costs per student by category between the FY2001 cost study and the FY1999 cost study.

Source of Information

Cost Per Student 2001 — Refer to Schedule 2.

Cost Per Student 1999 — Refer to the prior Cost Study dated December 1999, Schedule 2.

Voucher Funding Per Student 2001 — Refer to page 72.

Voucher Funding Per Student 1999 — Refer to prior Cost Study dated December 1999.

SCHEDULE 1
COST SUMMARY
ARIZONA BAPTIST CHILDREN'S SERVICES - LITTLE CANYON
Fiscal Year 2001

Line Item	Academic Education					Other Education	Other Agency	Agency Administration	TOTAL AGENCY
	Admin. and Operations	Instruction and Support	Extended School Year	Student Transportation	Total Academic Education				
	EDP	OHI	NSE						
Salaries	\$82,368	\$206,086	\$2,324	\$0	\$304,424	\$0	\$3,382,026	\$820,670	\$4,507,120
Employee Benefits	14,644	36,639	413	2,426	54,122	0	601,276	145,903	801,301
Professional Services	10,568	0	0	0	10,568	0	461,834	223,971	696,373
Supplies & Materials	11,508	4,247	53	276	0	0	16,084	0	525,956
Occupancy	23,136	0	0	0	0	0	23,136	0	206,370
Depreciation	25,393	0	0	0	0	0	25,393	0	117,726
Other	14,372	0	0	0	14,372	0	92,773	133,825	251,991
TOTAL	\$181,989	\$246,972	\$2,790	\$16,348	\$0	\$0	\$448,099	\$0	\$5,589,384
Allocate:									
Transportation									
Extended School Year									
TOTAL COSTS	\$181,989	\$246,972	\$2,790	\$16,348	\$0	\$0	\$448,099	\$0	\$5,589,384
Student Count (ADM)	42,220	39,180	0.490	2.550			42,220		
COST PER STUDENT	\$4,310	\$6,304	\$5,694	\$6,411				\$10,613	
Administration & Operations									
ANNUAL COST PER STUDENT									
DAILY COST PER STUDENT	\$10,614	\$10,004	\$10,721						
Student/Teacher Ratio									
Student/Aide Ratio									

Note : Refer to schedule explanation on page 76.

SCHEDULE 1
COST SUMMARY
ARIZONA CHILDREN'S HOME
Fiscal Year 2001

Line Item	Academic Education						Student Transportation	Total Academic Education	Other Education	Agency Administration	TOTAL AGENCY
	Admin. and Operations	EDP	SLD	NSE	MD	OHI					
Salaries	\$91,149	\$132,539	\$14,137	\$12,646	\$3,437	\$4,962	\$1,750	\$0	\$260,620	\$0	\$74,753,777
Employee Benefits	15,834	23,023	2,456	2,197	597	862	304	0	45,273	0	1,298,555
Professional Services	24,704	1,944	207	186	51	73	27	0	27,192	0	2,441,779
Supplies & Materials	11,827	6,415	685	612	167	241	89	0	20,036	0	752,144
Occupancy	29,803	0	0	0	0	0	0	0	29,803	0	506,956
Depreciation	4,886	0	0	0	0	0	0	0	4,886	0	159,471
Other	42,254	1,162	124	111	30	44	16	0	43,741	0	1,465,831
TOTAL	\$220,457	\$165,083	\$17,609	\$15,752	\$4,282	\$6,182	\$2,186	\$0	\$0	\$431,551	\$0
Allocate: Transportation Extended School Year	0	2,382	254	227	62	89	33		3,047	0	
TOTAL COSTS	\$220,457	\$167,465	\$17,863	\$15,979	\$4,344	\$6,271	\$2,219	\$0	\$0	\$434,598	\$0
Student Count (ADM)	34,077	26,627	2,843	2,543	0,693	1,000	0,371				34,077
COST PER STUDENT	\$6,469	\$6,289	\$6,283	\$6,284	\$6,268	\$6,271	\$5,981				\$12,754
Administration & Operations		6,469	6,469	6,469	6,469	6,469	6,469				
ANNUAL COST PER STUDENT		\$12,758	\$12,752	\$12,753	\$12,737	\$12,740	\$12,450				
DAILY COST PER STUDENT		\$72.90	\$72.87	\$72.87	\$72.78	\$72.80	\$71.14				
Student/Teacher Ratio		3.5	3.5	3.5	9.0	9.0	3.5				
Student/Aide Ratio		9.0	9.0	9.0	9.0	9.0	9.0				

Note: Refer to schedule explanation on page 76.

SCHEDULE 1
COST SUMMARY
THE NEW FOUNDATION
Fiscal Year 2001

Line Item	Academic Education						Other Education	Other Agency	Agency Administration	TOTAL AGENCY
	Admin. and Operations	Instruction and Support	Extended School Year	Student Transportation	Total Academic Education					
	EDP	SLD	NSE	OHI						
Salaries	\$12,000	\$109,125	\$32,263	\$79,575	\$7,045	\$0	\$240,008	\$1,433,692	\$224,101	\$1,897,801
Employee Benefits	1,824	16,587	4,904	12,096	1,071	0	36,482	217,926	34,064	288,472
Professional Services	-	38,969	11,521	28,417	2,516	0	81,423	0	175,148	275,061
Supplies & Materials	8,016	2,094	619	1,527	136	0	12,392	213,879	3,841	230,112
Occupancy	15,581	-	-	-	-	0	15,581	0	37,912	64,462
Depreciation	24,974	-	-	-	-	0	24,974	0	49,118	93,262
Other	22,335	1,870	553	1,364	121	0	26,243	33,654	61,476	121,373
TOTAL	\$84,729	\$168,645	\$49,860	\$122,979	\$10,889	\$0	\$437,102	\$0	\$2,161,328	\$372,112
Allocate:										
Transportation										
Extended School Year										
TOTAL COSTS	\$84,729	\$168,645	\$49,860	\$122,979	\$10,889	\$0	\$437,102	\$0	\$2,161,328	\$372,112
Student Count (ADM)	30,490	14,593	4,314	10,640	0.943			30,490		
COST PER STUDENT	\$2,779	\$11,557	\$11,558	\$11,558	\$11,547			\$14,336		
Administration & Operations		2,779	2,779	2,779	2,779					
ANNUAL COST PER STUDENT	\$14,336	\$14,337	\$14,337	\$14,337	\$14,326					
DAILY COST PER STUDENT										
Student/Teacher Ratio										
Student/Aide Ratio										

Note : Refer to schedule explanation on page 76.

SCHEDULE 1
COST SUMMARY
PREHAB OF ARIZONA, INC.
Fiscal Year 2001

Line Item	Academic Education						Other Agency	Agency Administration	TOTAL AGENCY
	Admin. and Operations	EDP	SLD	NSE	SLI	OHI			
Salaries	\$83,125	\$39,870	\$43,069	\$156,526	\$3,692	\$2,953	\$0	\$329,235	\$4,888,461
Employee Benefits	16,727	8,023	8,667	31,498	743	594	0	66,252	983,711
Professional Services	1,989	3,882	4,194	0	0	0	0	10,065	2,904,321
Supplies & Materials	14,203	2,971	3,210	11,665	275	220	0	32,544	621,737
Occupancy	59,320	0	0	0	0	0	0	59,320	543,900
Depreciation	0	0	0	0	0	0	0	0	160,057
Other	26,128	2,083	2,250	8,178	193	154	0	38,986	263,532
TOTAL	\$201,492	\$56,829	\$61,390	\$207,867	\$4,903	\$3,921	\$0	\$536,402	\$0
Allocate: Transportation Extended School Year							0		
TOTAL COSTS	\$201,492	\$56,829	\$61,390	\$207,867	\$4,903	\$3,921	\$0	\$536,402	\$0
Student Count (ADM)	51,378	8,328	9,014	32,664	0.736	0.636			51,378
COST PER STUDENT	\$3,922	\$6,824	\$6,811	\$6,364	\$6,662	\$6,165			\$10,440
Administration & Operations		3,922	3,922	3,922	3,922	3,922			
ANNUAL COST PER STUDENT	\$10,746	\$10,733	\$10,286	\$10,584	\$10,087				
DAILY COST PER STUDENT	\$61.40	\$61.33	\$58.78	\$60.48	\$57.64				
Student/Teacher Ratio	8.6	8.6	8.6	8.2	8.8				
Student/Aide Ratio	102.8	103.0	102.7	98.1	106.0				

Note : Refer to schedule explanation on page 76.

SCHEDULE 2
COMPOSITE AVERAGE OF ADDITIONAL COST PER STUDENT COMPARED TO VOUCHER FUNDING
AND STUDENT/STAFF RATIOS BY CATEGORY
ALL RESIDENTIAL TREATMENT CENTERS
Fiscal Year 2001

Factor	Category					
	Emotional Disability- Private School	Specific Learning Disability	Non Special Education	Multiple Disabilities	Other Health Impairments	Speech/Language Impairments
Number of Students (ADM)	88.73	16.17	48.40	0.69	3.07	1.107
Annual Cost Per Student	\$12,114	\$12,607	\$12,024	\$12,737	\$11,789	\$11,517
Annual Voucher Funding						
Elementary	14,149	5,537	5,537	16,476	5,537	5,537
High School	14,436	5,537	5,537	16,765	5,537	5,537
Daily Cost Per Student	69.22	72.04	68.71	72.78	67.37	65.81
Daily Voucher Funding						
Elementary	80.85	31.64	31.64	94.15	31.64	31.64
High School	82.49	31.64	31.64	95.80	31.64	31.64
Student/Teacher Ratio	7.0/1	7.0/1	7.0/1	7.0/1	7.0/1	7.0/1
Student/Aide Ratio	10.5/1	10.5/1	10.5/1	10.5/1	10.5/1	10.5/1

Note: Refer to schedule explanation on page 77.

SCHEDULE 3
COMPARISON OF COST PER STUDENT TO VOUCHER FUNDING
ALL RESIDENTIAL TREATMENT CENTERS
Fiscal Years 2001 and 1999

Category/Program	Cost per Student		Voucher Funding per Student	
	2001	1999	2001	1999
Emotional Disability - Private School	\$12,114	\$11,302	14,149	9,894
Elementary	*	*	*	
High School	*	*	14,436	10,173
Specific Learning Disability	12,607	11,302	5,537	5,358
Non Special Education	12,024	11,179	5,537	5,358
Other Health Impairments	11,789	N/A	5,537	N/A
Speech/Language Impairments	11,517	N/A	5,537	N/A
Mild Mental Retardation**	N/A	9,843	N/A	5,358
Multiple Disabilities	12,737	N/A		
Elementary	*	*	16,476	N/A
High School	*	*	16,765	N/A

* Costs were not calculated separately for elementary and high school.

** Sample RTC's included less than one ADM in this category.

N/A - No students in this category attended the sample RTCs in Fiscal Year 2001 and 1999.

Note: Refer to schedule explanation on page 78.

The Arizona Department of Education, a state educational agency, is an equal opportunity employer and affirms that it does not discriminate on the basis of race, religion, color, national origin, age, sex, or disability.

Special Education Cost Study

Fiscal Year 2000-2001

Executive Summary

Purpose and Objective

Arizona Revised Statutes, Title 15, Section 236 requires that “the department of education shall by December 1, 1981 and every two years thereafter complete a cost study of special education programs. Such study shall include, but is not limited to, the costs of providing education programs to students prescribed by § 15-761.”

The 2001, 1999 and 1997 Special Education Cost Studies were conducted by Heinfeld & Meech, P.C., an independent certified public accounting firm under contract with the Arizona Department of Education (ADE). The studies were based on a compilation of data. The 2001 Cost Study is presented in the accompanying schedules. The compilation is in the format of schedules of information that represent the participating public school districts, Arizona State Schools for the Deaf and the Blind, and private residential treatment facilities.

The two main objectives of the Special Education Cost Study are:

- To identify additional costs related to state and locally funded special education services at selected public school districts, state operated schools and private residential treatment facilities; and
- To provide additional schedules and information which may aid in explaining and interpreting the results.

According to ARS § 15-761.30, special education is defined as “...the adjustment of the environmental factors, modification of the course of study and adaptation of teaching methods, material and techniques to provide educationally for those children who are gifted or disabled to such an extent that they need special education in order to receive educational benefit.”

Additionally, to the extent appropriate, each district is required to educate children with disabilities in regular education classes. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment shall occur only if, and to the extent that, the nature or severity of the disability prohibits satisfactory accomplishment of education in regular classes, even with the use of supplementary aids and services (see ARS § 15-764.A.3).

In summary, special education services includes accommodations and/or modifications of instructional methods and materials designed to enable a child with a disability to receive educational benefit. Each child shall be ensured access to the general curriculum so that the child can meet the state’s academic standards.

The 2001 Special Education Cost Study participants are essentially the same as those represented in the 1999 and 1997 Special Education Cost Studies. Data collection and summary processes are also represented in the same format as presented in the 1999 and 1997 Special Education Cost Studies. Thus the 1997, 1999 and 2001 studies can be considered comparable with respect to participant representation, methodology, and data presentation.

Public School Cost Study

Fourteen public school districts representing approximately 34 percent of the state's special education population were selected for cost study participation. The sample of students with disabilities is representative of the state's population of school-aged students with disabilities receiving special education and related services.

The objective of the study was to determine the per student additional cost expended from state and local funds for special education and related services by statutory disability categories and for gifted education services.

Additional costs are those costs incurred by school districts in the provision of special education and related services to children with disabilities that are above the cost of providing regular education. These costs would not be incurred if the students were not classified as disabled or gifted.

The study did not allocate administrative and operational expenses from regular education programs of the Maintenance and Operation Fund. These costs are not considered additional, because they would be incurred regardless of the disability enrollment.

Since the Cost Study is designed to review state and local funding, federal expenditures were excluded from the cost per student category to provide comparability to the state aid formula funding.

Capital outlay costs are reported in separate funds and are not reported as additional or excess costs.

Results

Complete results of the public school study are presented on pages 14 through 56. Comparison of per student costs to support levels can be found on page 32 for grades K-12 and page 51 for Preschool.

Using the FY 2001 costs per student, a projection of unfunded special education costs for FY 2002 was calculated. The FY 2002 estimated unfunded costs are illustrated on the table below. This table does not reflect the categories that are projected to receive funds in excess of anticipated costs, nor does it include the student counts associated with those